



Qatar and Terror Finance

Part II: Private Funders of al-Qaeda in Syria

David Andrew Weinberg | January 2017



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Introduction

Hamad bin Khalifa Al Thani abdicated as the emir of Qatar in June of 2013, making his son Tamim the youngest ruler in the Arab world.¹ Hamad's reign was characterized by persistent negligence toward local U.S.-designated funders of al-Qaeda, but some American officials have expressed hope that Emir Tamim would turn over a new leaf in Qatar's approach to tackling terror finance.² Three years into Tamim's new regime, however, its record is still conspicuously incomplete.

It is particularly vital to evaluate Qatar's record on terror finance in light of the Nusra Front's July 2016 decision to rebrand itself as Jabhat Fateh al-Sham (JFS), which purports to have "no relationship with any foreign party."³ According to sources cited by *Reuters*, Qatar led an effort starting in 2015 to bolster the Syrian opposition by persuading Nusra to distance

itself from al-Qaeda.⁴ *Reuters* reported that intelligence officials from Qatar and other Gulf states met several times with Nusra's leader around this period to suggest that his group could receive money, arms, and supplies after stepping away from al-Qaeda.⁵ Yet the more JFS legitimates itself by integrating into the broader Syrian opposition, the greater the risk of a permanent al-Qaeda army on Europe's doorstep.⁶

This report is Part Two of a three-part series on Qatar's record dealing with terrorist finance and its practitioners. Part One outlined Doha's dismal record at punishing funders of terror throughout Emir Hamad's reign.⁷ This document evaluates the publicly available evidence on Qatar's record since then, focusing primarily on individuals sanctioned by the U.S. Treasury Department in 2014 and 2015. All of these sanctions were imposed after Qatar agreed in September 2014, as part of a U.S.-led initiative called the Jeddah Communiqué, to bring terror financiers to justice.⁸ The cases should therefore be seen as a measuring stick for recent Qatari conduct.

1. Aryn Baker, "Qatar's Leadership Shake-Up: Powerful Emir to Step Down for 33-Year-Old Son," *Time*, June 24, 2013. (<http://world.time.com/2013/06/24/qatars-leadership-shakeup-powerful-emir-to-step-down-for-33-year-old-son/>)
2. White House, "Press Briefing by Press Secretary Josh Earnest and Ben Rhodes, 4/21/2016," April 21, 2016. (<https://www.whitehouse.gov/the-press-office/2016/04/21/press-briefing-press-secretary-josh-earnest-and-ben-rhodes-4212016>); U.S. Treasury official cited in Hardin Lang, Peter Juul, and Trevor Sutton, "Confronting the Terror Finance Challenge in Today's Middle East," *Center for American Progress*, November 2015, pages 16 and 34. (<https://cdn.americanprogress.org/wp-content/uploads/2015/11/01155949/TerrorFinance2-report-10.pdf>); Taimur Khan, "US names two Qatari nationals as financiers of terrorism," *The National* (UAE), August 6, 2015. (<http://www.thenational.ae/world/americas/us-names-two-qatari-nationals-as-financiers-of-terrorism>)
3. Orient News, "قائد جبهة النصرة ابو محمد الجولاني يعلن رسميا فك الارتباط مع تنظيم القاعدة واقامة كيان جديد (Leader of Nusra Front Abu Mohammad Al-Jaulani Officially Declares Breaking Ties with Al-Qaeda Organization and Establishing a New Entity)," *YouTube*, July 28, 2016, 2:33-2:50. (<https://www.youtube.com/watch?v=oossAtDYbrs&feature=youtu.be&t=2m33s>)

4. Miriam Karouny, "Insight - Syria's Nusra Front may leave Qaeda to form new entity," *Reuters*, March 4, 2015. (<http://uk.reuters.com/article/uk-mideast-crisis-nusra-insight-idUKKBN0M00G620150304>); Tom Finn, "Qatar's channel to militants possibly dangerous, possibly useful," *Reuters*, December 18, 2015. (<http://www.reuters.com/article/us-mideast-crisis-syria-qatar-idUSKBN0U11O220151218>)
5. Ibid.
6. Colin P. Clarke and Barak Mendelsohn, "Commentary: Al Qaeda's ruthless pragmatism makes it more dangerous than Islamic State," *Reuters*, October 27, 2016. (<http://www.reuters.com/article/us-mideast-counterterrorism-commentary-idUSKCN12R0AL>)
7. David Andrew Weinberg, "Qatar and Terror Finance – Part 1: Negligence," *FDD's Center on Sanctions and Illicit Finance*, December 2014. (http://www.defenddemocracy.org/content/uploads/publications/Qatar_Part_I.pdf)
8. U.S. Department of State, "Jeddah Communiqué," September 11, 2014. (<http://www.state.gov/r/pa/prs/ps/2014/09/231496.htm>)

Based on these cases, there is no persuasive proof that Qatar has stopped letting certain terror financiers off the hook. Indeed, it is impossible to identify even a single specific instance of Qatar charging, convicting, and jailing a U.S.- or UN-designated individual. Officials at Qatar's Embassy in Washington and its Government Communications Office in Doha declined to respond to repeated requests to identify any such example in time for a deadline for this report.

According to Washington, Qatar has finally pressed charges against some terror financiers, but those individuals have yet to be identified by name.⁹ Meanwhile, America's top official for combating terror finance recently revealed that the funders of certain terrorist groups still enjoy legal impunity there.¹⁰ Nusra/JFS appears to be foremost among them.

Qatar's Record on Terror Finance

The U.S. has long accused Qatar of turning a blind eye to terror finance. In March 2014, Treasury's then-Under Secretary for Terrorism and Financial Intelligence David Cohen called Qatar and Kuwait "permissive jurisdictions" for Nusra and Islamic State (IS) finance, a label that has not been walked back.¹¹ After Rep. Peter Roskam (R-IL)

called out Qatar-based funding of Hamas, Nusra, and IS, the State Department confirmed in its November 2014 response that Doha's "disruption of terrorist financing ... remains inconsistent."¹² In 2015, when the U.S. sanctioned an alleged Qatari Nusra financier, a U.S. official reportedly said that "there continues to be concerns about terrorist financing going on in Qatar."¹³

Since 2014, some officials reportedly believe U.S. pressure has convinced Qatar to take "a more cooperative stance at the political level on terror finance matters."¹⁴ In 2015, a senior administration official said cooperation was "improving."¹⁵ And in April 2016, Deputy National Security Adviser Ben Rhodes said that President Obama "welcomed the Emir's update on expanded Qatari counterterrorism efforts, especially in the area of countering terrorist financing," when the two leaders met.¹⁶ However, two months later, the State Department revealed in

⁹. Daniel S. Glaser speaking at The Washington Institute on October 12, 2016. Washington Institute, "The Evolution of Terrorist Financing: Disrupting the Islamic State," *YouTube*, October 25, 2016, 41:35-41:50. (<https://www.youtube.com/watch?v=eHzYH0IIq-8&feature=youtu.be&t=41m35s>)

¹⁰. Adam Szubin, "The Johns Hopkins University Paul. H. Nitze School of Advanced International Studies Holds a Discussion on Combating Terrorist Financing," October 20, 2016. (Transcript provided by CQ Transcripts, accessed via Nexis).

¹¹. U.S. Department of the Treasury, "Remarks of Under Secretary for Terrorism and Financial Intelligence David Cohen before the Center for a New American Security on 'Confronting New Threats in Terrorist Financing,'" March 4, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2308.aspx>); David S. Cohen, "Attacking ISIL's Financial Foundation," *Remarks at the Carnegie Endowment for International Peace*, October 23, 2014. (Q&A Transcript provided by CQ Transcripts, accessed via Nexis)

¹². Rep. Peter Roskam, Letter to Secretary of State John Kerry and Treasury Secretary Jack Lew, July 31, 2014. (<https://roskam.house.gov/sites/roskam.house.gov/files/Roskam%20Qatar.pdf>); Assistant Secretary of State for Legislative Affairs Julia Frifield, Letter to Rep. Peter Roskam (R-IL), November 21, 2014.

(<http://roskam.house.gov/sites/roskam.house.gov/files/State%20Dept%20Response%20to%20Qatar%20Inquiry.pdf>)

¹³. Taimur Khan, "US names two Qatari nationals as financiers of terrorism," *The National* (UAE), August 6, 2015. (<http://www.thenational.ae/world/americas/us-names-two-qatari-nationals-as-financiers-of-terrorism>)

¹⁴. Characterization of senior U.S. Treasury official cited by Hardin Lang, Peter Juul, and Trevor Sutton, "Confronting the Terror Finance Challenge in Today's Middle East," *Center for American Progress*, November 2015, pages 16 and 34. (<https://cdn.americanprogress.org/wp-content/uploads/2015/11/01155949/TerrorFinance2-report-10.pdf>)

¹⁵. Taimur Khan, "US names two Qatari nationals as financiers of terrorism," *The National* (UAE), August 6, 2015. (<http://www.thenational.ae/world/americas/us-names-two-qatari-nationals-as-financiers-of-terrorism>)

¹⁶. White House, "Press Briefing by Press Secretary Josh Earnest and Ben Rhodes, 4/21/2016," April 21, 2016. (<https://www.whitehouse.gov/the-press-office/2016/04/21/press-briefing-press-secretary-josh-earnest-and-ben-rhodes-4212016>)

its 2015 Country Reports on Terrorism that “entities and individuals within Qatar continue to serve as a source of financial support for terrorist and violent extremist groups, particularly regional al-Qa’ida affiliates such as the Nusrah Front.”¹⁷

“Al-Qaeda’s senior leadership is alleged by Washington to have received support from Qatar-based donors, as is al-Qaeda in the Arabian Peninsula, al-Shabaab, al-Qaeda in the Indian Subcontinent, al-Qaeda operatives in Iran, and al-Qaeda in Iraq.”

Qatar has historically also been described by the U.S. as a site for the private financing of other terrorist groups besides Nusra.¹⁸ Al-Qaeda’s senior leadership is alleged by Washington to have received support from Qatar-based donors,¹⁹ as is al-Qaeda in the Arabian Peninsula,²⁰

17. U.S. Department of State, “Chapter 2. Country Reports: Middle East and North Africa Overview,” *Country Reports on Terrorism 2015*, June 2, 2016. (<http://www.state.gov/j/ct/rls/crt/2015/257517.htm>); U.S. Department of State, “Chapter 6. Foreign Terrorist Organizations,” *Country Reports on Terrorism 2015*, June 2, 2016. (<http://www.state.gov/j/ct/rls/crt/2015/257523.htm>)

18. U.S. Department of the Treasury, Press Release, “Remarks of Under Secretary for Terrorism and Financial Intelligence David Cohen before the Center for a New American Security on ‘Confronting New Threats in Terrorist Financing,’” March 4, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2308.aspx>)

19. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>); U.S. Department of the Treasury, Press Release, “Treasury Designates Gulf-Based al Qaida Financiers,” June 5, 2008. (<https://www.treasury.gov/press-center/press-releases/Pages/hp1011.aspx>)

20. U.S. Department of the Treasury, Press Release, “Treasury Designates Al-Qa’ida Supporters in Qatar and Yemen,” December 18, 2013. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2249.aspx>)

al-Shabaab,²¹ al-Qaeda in the Indian Subcontinent,²² al-Qaeda operatives in Iran,²³ and al-Qaeda in Iraq,²⁴ the forerunner to IS. According to Treasury, the Islamic State’s “Amir of suicide bombers” made arrangements “to receive approximately \$2 million from a Qatar-based ISIL facilitator,” who enlisted his “assistance with fundraising efforts in Qatar.”²⁵ There is no sign Qatar ever acted against this unnamed financier. Qatar hosts Hamas moneymen under U.S. counterterrorism

21. Ibid.; See also UN Security Council, “Report of the Monitoring Group on Somalia and Eritrea pursuant to Security Council Resolution 2060 (2012): Somalia,” July 12, 2013, pages 56-58. (http://www.securitycouncilreport.org/atf/cf/%7B65BF9B-6D27-4E9C-8CD3-CF6E4FF96FF9%7D/s_2013_413.pdf)

22. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>); U.S. Department of the Treasury, Press Release, “Treasury Designates Senior al-Qaida Leader in Afghanistan,” February 10, 2016. (<https://www.treasury.gov/press-center/press-releases/Pages/jl0346.aspx>); Taimur Khan, “US names two Qatari nationals as financiers of terrorism,” *The National* (UAE), August 6, 2015. (<http://www.thenational.ae/world/americas/us-names-two-qatari-nationals-as-financiers-of-terrorism>)

23. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>); U.S. Department of the Treasury, Press Release, “Treasury Targets Key Al-Qa’ida Funding and Support Network Using Iran as a Critical Transit Point,” July 28, 2011. (<https://www.treasury.gov/press-center/press-releases/Pages/tg1261.aspx>)

24. U.S. Department of the Treasury, Press Release, “Treasury Designates Al-Qa’ida Supporters in Qatar and Yemen,” December 18, 2013. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2249.aspx>); U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

25. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

sanctions and has even directly financed the group.²⁶ The U.S. has also reported the Taliban and Lashkar-e-Taiba having fundraised in Qatar.²⁷

Legal Impunity

On the anniversary of 9/11 in 2014, Doha signed on to the Jeddah Communiqué, agreeing not just to “countering [the] financing” of IS and “other violent extremists,” but also to “ending impunity and bringing perpetrators to justice.”²⁸ Yet one month later, Treasury’s then-Under Secretary David Cohen revealed the existence of U.S.- and UN-designated terror financiers in Qatar who “have not been acted against under Qatari law.”²⁹ Similarly, in May 2016, the Chairman of the Senate Banking Committee’s Subcommittee on National Security and International Trade and Finance

Mark Kirk (R-IL) wrote that terror financiers under U.S. and UN sanctions “continue to enjoy such impunity in Qatar.”³⁰

In October 2016, Treasury’s Assistant Secretary for Terrorist Financing Daniel Glaser praised Qatar for some “criminal prosecutions of terrorist financiers.”³¹ Under Secretary Cohen’s successor at Treasury, Adam Szubin, elaborated later that month that the Qataris still have “a ways to go,” showing “a lack of political will” in some cases “to effectively enforce their combating terrorist financing laws against all threats regardless of their organization or affiliation.”³²

Although convicting Qatari nationals or residents for acts of terror finance could give rise to some domestic complaints, the Al Thani regime is certainly capable of doing so. As Part One of this report argued, it is the strongest regime relative to its society of any Gulf state, has a smaller territory and population to police than Connecticut, and the greatest GDP per capita in the world.³³ To its credit, Qatar has expanded some of its legal and institutional capacities in this area, for example announcing plans to launch a training center to combat

26. David Andrew Weinberg, “Terrorist Financing: Kidnapping, Antiquities Trafficking, and Private Donations,” *Testimony before the House Foreign Affairs Committee Subcommittee on Terrorism, Nonproliferation, and Trade*, November 17, 2015, pages 30-33. (<http://docs.house.gov/meetings/FA/FA18/20151117/104202/HHRG-114-FA18-Wstate-WeinbergD-20151117.pdf>); U.S. Department of the Treasury, Press Release, “Remarks of Under Secretary for Terrorism and Financial Intelligence David Cohen before the Center for a New American Security on ‘Confronting New Threats in Terrorist Financing,’” March 4, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2308.aspx>)

27. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>); “Terrorist Finance: Action Request for Senior Level Engagement on Terrorism Finance,” *WikiLeaks*, December 30, 2009. (https://wikileaks.org/plusd/cables/09STATE131801_a.html)

28. U.S. Department of State, “Jeddah Communiqué,” September 11, 2014. (<http://www.state.gov/r/pa/prs/ps/2014/09/231496.htm>)

29. Robert Mendick, “Terror financiers are living freely in Qatar, US discloses,” *The Telegraph* (UK), November 16, 2014. (<http://www.telegraph.co.uk/news/worldnews/islamic-state/11233407/Terror-financiers-are-living-freely-in-Qatar-US-discloses.html>)

30. Senator Mark Kirk (R-IL), Letter to Treasury Secretary Jacob Lew, May 10, 2016. (<http://freebeacon.com/wp-content/uploads/2016/05/20160510-Kirk-Letter-to-SECTREAS-Lew-on-Qatar-Terrorist-Financing.pdf>)

31. Daniel S. Glaser speaking at The Washington Institute on October 12, 2016. Washington Institute, “The Evolution of Terrorist Financing: Disrupting the Islamic State,” *YouTube*, October 25, 2016, 41:35-41:50. (<https://www.youtube.com/watch?v=eHzYH0IIq-8&feature=youtu.be&t=41m35s>)

32. Adam Szubin, “The Johns Hopkins University Paul. H. Nitze School of Advanced International Studies Holds a Discussion on Combating Terrorist Financing,” October 20, 2016. (Transcript provided by CQ Transcripts, accessed via Nexis)

33. David Andrew Weinberg, “Qatar and Terror Finance – Part 1: Negligence,” *FDD’s Center on Sanctions and Illicit Finance*, December 2014, pages 19-20. (http://www.defenddemocracy.org/content/uploads/publications/Qatar_Part_I.pdf)

money laundering.³⁴ But theoretical capacity can only do so much when political will is lacking. Indeed, Doha has had a law on the books criminalizing terror finance for over a decade but – at least under Tamim’s father – never seriously bothered to apply it.³⁵ Results in this field can sometimes take time, but the outcome thus far is not indicative of responsible conduct.

Qatar’s Approach to Nusra/JFS

Nusra’s Special Treatment

Despite its relatively small population and military power, Qatar seeks to punch above its weight by expanding its brand and influence abroad. Yet for ideological or strategic reasons, Qatar has chosen to embrace not just its immediate neighbors and industrialized Western democracies, but also a range of violent or extreme Islamist actors. It strongly backs Hamas and the Muslim Brotherhood,³⁶ hosts

“According to a journalist covering the Gulf, ‘in Doha, Nusra just isn’t seen as a terrorist organization, but rather as an authentically Syrian local resistance organization.’”

34. Sachin Kumar, “Qatar setting up centre to combat money laundering,” *The Peninsula* (Qatar), April 27, 2016. (<http://www.thepeninsulaqatar.com/business/qatar-business/379909/qatar-setting-up-centre-to-combat-money-laundering>)

35. Qatar Financial Centre Regulatory Authority, “Law No (3) of 2004: On Combating Terrorism,” February 16, 2004. ([http://www.qfcra.com/en-us/legislation/Laws/Law%20No%20\(3\)%20of%202004%20on%20Combating%20Terrorism.pdf](http://www.qfcra.com/en-us/legislation/Laws/Law%20No%20(3)%20of%202004%20on%20Combating%20Terrorism.pdf))

36. Jay Solomon and Nour Malas, “Qatar’s Ties to Militants Strain Alliance,” *The Wall Street Journal*, February 23, 2015. (<http://www.wsj.com/articles/qatars-ties-to-militants-strain-alliance-1424748601?alg=y>)

Iraqis accused by the U.S. of funding al-Qaeda,³⁷ and owns *al-Jazeera*,³⁸ which regularly praises Palestinian terrorists as “martyrs”³⁹ and gives a receptive platform to terrorist leaders.⁴⁰ In hopes of defeating Bashar al-Assad’s regime in Damascus, Doha has promoted jihadists accused of war crimes who intimately collaborate on the battlefield with al-Qaeda.⁴¹

In recent years Qatar has conspicuously decided not to follow the lead of its neighbors, which released public lists of banned terrorist groups. This makes it

37. @ZaidBenjamin, “#Qatar & #Jordan have allowed Muthanna al-Dari to travel despite being on US & UN sanctions lists for funding AQI,” *Twitter*, June 26, 2016. (<https://twitter.com/zaidbenjamin/status/747137947095474176>); Anwar al-Khatib, “قطر تحتضن مشاورات لـالمصالحة الوطنية العراقية» العراقية» (Qatar Hosts Discussions for Iraqi “National Reconciliation”), *al-Araby al-Jadeed* (UK), September 3, 2015. (<https://www.alaraby.co.uk/politics/2015/9/2/قطر-تحتضن-مشاورات-ل-المصالحة-الوطنية-العراقية>); Ruth Sherlock and Carol Malouf, “Islamic Army of Iraq founder: ISIS and Sunni Islamists will march on Baghdad,” *The Telegraph* (UK), June 20, 2014. (<http://www.telegraph.co.uk/news/worldnews/middleeast/iraq/10914567/Islamic-Army-of-Iraq-founder-Isis-and-Sunni-Islamists-will-march-on-Baghdad.html>)

38. U.S. Department of State, “Qatar 2015 Human Rights Report,” April 13, 2016, page 8. (<http://www.state.gov/documents/organization/253155.pdf>)

39. @Davidaweinberg, “Search: martyr OR martyred OR martyrdom OR martyrs,” *Twitter*. (<http://goo.gl/4ROJW2>)

40. David Andrew Weinberg, Oren Adaki, and Grant Rumley, “The Problem with Al Jazeera,” *The National Interest*, September 10, 2014. (<http://nationalinterest.org/feature/the-problem-al-jazeera-11239>); Thomas Joscelyn, “Head of Al Nusrah Front interviewed by journalist convicted in Spain on controversial terror charges,” *FDD’s Long War Journal*, December 27, 2013. (http://www.longwarjournal.org/archives/2013/12/head_of_al_nusrah_fr.php)

41. Yaroslav Trofimov, “To U.S. Allies, Al Qaeda Affiliate in Syria Becomes the Lesser Evil,” *The Wall Street Journal*, June 11, 2015. (<http://www.wsj.com/articles/to-u-s-allies-al-qaeda-affiliate-in-syria-becomes-the-lesser-evil-1434022017>); Human Rights Watch, “You Can Still See Their Blood: Executions, Indiscriminate Shootings, and Hostage Taking by Opposition Forces in Latakia Countryside,” October 10, 2013. (<https://www.hrw.org/report/2013/10/10/you-can-still-see-their-blood/executions-indiscriminate-shootings-and-hostage>)

more difficult to ascertain which groups are legally forbidden by Qatari authorities to support. Such uncertainty has also been exacerbated by Emir Tamim's own rhetoric. In his first international interview as ruler, he answered a question about terror finance by declaring that in America "they look at some movements as terrorist movements. In our part of the region, we don't."⁴² According to a journalist covering the Gulf, "in Doha, Nusra just isn't seen as a terrorist organization, but rather as an authentically Syrian local resistance organization."⁴³

As a result, the Nusra Front/JFS seems to have enjoyed special treatment under Qatari policy. According to *The Wall Street Journal*, Nusra commanders "began visiting Doha in 2012 for meetings with senior Qatari military officials and financiers."⁴⁴ In 2013, *The New York Times* reported that President Obama chided Emir Hamad over sophisticated weapons Qatar shipped into Syria that purportedly made their way to groups like the Nusra Front.⁴⁵ In 2014, columnist David Ignatius reported that Qatar "funneled aid to organizations known as the Islamic Front, support that later made its way to al-Qaeda extremists,"⁴⁶ and a Western diplomat

in Doha reportedly alleged that "there are eight to 12 key figures in Qatar raising millions of pounds for the jihadis" in Syria, most of whom were funding Nusra.⁴⁷ In 2015, Ignatius added that Qatar, Saudi Arabia, and Turkey "forged a new opposition coalition known as the Army of Conquest,"⁴⁸ in which Nusra was a leading member.⁴⁹ And in 2016, *Financial Times* reported less than a fortnight after Nusra's name change that rebels believed Qatar and Saudi Arabia had provided "cash and supplies being ferried in *for weeks* [emphasis added]" for an Aleppo military campaign "led and organized by Jabhat Fatah al-Sham."⁵⁰

Qatar's government insists that it does not fuel terrorist groups "through the backdoor" by making ransom payments, but *Reuters* reports that "Western diplomatic sources in Doha say otherwise."⁵¹ In numerous instances since 2013, Qatar has been accused in press reports of paying or facilitating a

42. Transcript, "CNN's Amanpour," September 15, 2014. (<http://edition.cnn.com/TRANSCRIPTS/1409/25/ampr.01.html>)

43. Communication attributed by agreement with a journalist covering the Gulf, September 2016.

44. Jay Solomon and Nour Malas, "Qatar's Ties to Militants Strain Alliance," *The Wall Street Journal*, February 23, 2015. (<http://www.wsj.com/articles/qatars-ties-to-militants-strain-alliance-1424748601?alg=y>)

45. Mark Mazzetti, C. J. Chivers, and Eric Schmitt, "Taking Outsize Role in Syria, Qatar Funnels Arms to Rebels," *The New York Times*, June 29, 2013. (<http://www.nytimes.com/2013/06/30/world/middleeast/sending-missiles-to-syrian-rebels-qatar-muscles-in.html>)

46. David Ignatius, "Obama appears ready to expand covert assistance to Syrian opposition," *The Washington Post*, March 27, 2014. (https://www.washingtonpost.com/opinions/david-ignatius-obama-appears-ready-to-expand-covert-assistance-to-syrian-opposition/2014/03/27/06717e6a-b5ff-11e3-8020-b2d790b3c9e1_story.html)

47. Andrew Gilligan, "The 'Club Med for Terrorists,'" *The Telegraph* (UK), September 27, 2014. (<http://www.telegraph.co.uk/news/worldnews/middleeast/qatar/11125897/The-Club-Med-for-terrorists.html>)

48. David Ignatius, "A new cooperation on Syria," *The Washington Post*, May 12, 2015. (https://www.washingtonpost.com/opinions/a-new-cooperation-on-syria/2015/05/12/bdb48a68-f8ed-11e4-9030-b4732caefe81_story.html)

49. Liz Sly, "Assad's hold on power looks shakier than ever as rebels advance in Syria," *The Washington Post*, April 26, 2015. (https://www.washingtonpost.com/world/middle_east/assads-regime-at-increasing-risk-amid-a-surge-of-rebel-advances/2015/04/26/c2742e22-ec32-11e4-8050-839e9234b303_story.html?tid=a_inl)

50. Erika Solomon, "Outside Help Behind Rebel Advances in Aleppo," *Financial Times* (UK), August 8, 2016. (<https://www.ft.com/content/da076830-5d77-11e6-a72a-bd4bf1198c63>)

51. Amena Bakr, "Qatar pares support for Islamists but careful to preserve ties," *Reuters*, November 2, 2014. (<http://www.reuters.com/article/us-mideast-crisis-qatar-insight-idUSKBN0IM07B20141102>); Peter Kovessy, "Foreign minister: Qatar does not pay ransoms," *Doha News* (Qatar), September 30, 2014. (<http://dohanews.co/foreign-minister-qatar-pay-ransoms/>)

ransom in cases where Nusra was thought to be the recipient of the funds.⁵²

In 2013, a Lebanese security official told *McClatchy* that Qatar paid a ransom for nine Lebanese pilgrims and two Turkish pilots, and a columnist for the Turkish daily *Hürriyet* wrote that Qatar reportedly paid it to the Nusra Front.⁵³ *The Wall Street Journal* reported that “according to a Lebanese official,” Qatar “paid a \$16 million ransom” in March 2014 for 13 Syrian nuns and three others held by Nusra.⁵⁴ *The Daily Beast* reported that “sources close to the

efforts to free other Americans abroad said that Qatar facilitated a ransom payment” for Nusra’s release that August of kidnapped U.S. reporter Theo Padnos.⁵⁵ Most recently, a pro-regime Turkish paper asserted that three Spanish reporters were freed by Nusra in May 2016 for \$11 million, with Qatar and Turkey as mediators and guarantors.⁵⁶

Qatar’s Nusra Financier Problem

Some observers point out that the U.S. has sanctioned only a single Qatari national on explicit charges of funding Nusra,⁵⁷ which would seem to imply that Doha’s problems regarding the group are minor. But while this figure is technically accurate, it also dramatically underestimates the number of individuals who were based in Qatar and accused of funding the group. As this report explains, some Qatari citizens were designated by Washington on other charges but separately accused in press reports of also funding Nusra. Still other individuals designated for funding the group held Qatari residency but not nationality. And while it is beyond the scope of this report, additional Qataris who are not designated have

52. Mitchell Prothero, “Lebanese pilgrims held for year by Syrian rebels back in Beirut,” *McClatchy*, October 19, 2013. (<http://www.mcclatchydc.com/news/nation-world/world/article24757552.html>); Ellen Knickmeyer, “Al Qaeda-Linked Groups Increasingly Funded by Ransom,” *The Wall Street Journal*, July 29, 2014. (<http://www.wsj.com/articles/ransom-fills-terrorist-coffers-1406637010>); Shane Harris, “U.S. Pays Off Hostage Takers,” *The Daily Beast*, April 29, 2015. (<http://www.thedailybeast.com/articles/2015/04/29/exposed-the-white-house-s-double-game-on-hostages.html>); Cihat Arpacık, “Türkiye’nin diplomasi trafiğiyle kurtuldular (They Were Saved with Turkey’s Diplomacy Traffic),” *Yeni Şafak* (Turkey), May 16, 2016. (<http://www.yenisafak.com/dunya/turkiyenin-diplomasi-trafigiyle-kurtuldular-2466723>); “Report: UN Had Qatar Pay Off Al-Qaida Fighters for Release of Fiji Peacekeepers,” *Haaretz* (Israel), October 11, 2014. (<http://www.haaretz.com/middle-east-news/1.620228>); Caroline Akoum, Paula Astih, and Hussein Darwish, “صفقة العسكريين مليون دولار لـ«النصرة» وهامش تحرك في عرسال (Million Dollars Given to al-Nusra in Soldiers Deal and Marginal Movement in ‘Arsal),” *Asharq al-Awsat* (UK), December 2, 2015. (<http://aawsat.com/home/article/510121/صفقة-العسكريين-25-مليون-دولار-لـ«النصرة»-وهامش-تحرك-في-عرسال>)

53. Mitchell Prothero, “Lebanese pilgrims held for year by Syrian rebels back in Beirut,” *McClatchy*, October 19, 2013. (<http://www.mcclatchydc.com/news/nation-world/world/article24757552.html>); Yusuf Kanlı, “Is Turkish foreign policy successful?” *Hürriyet Daily News* (Turkey), October 21, 2013. (<http://www.hurriyetdailynews.com/is-turkish-foreign-policy-successful.aspx?pageID=449&nID=56527&NewsCatID=425>)

54. Ellen Knickmeyer, “Al Qaeda-Linked Groups Increasingly Funded by Ransom,” *The Wall Street Journal*, July 29, 2014. (<http://www.wsj.com/articles/ransom-fills-terrorist-coffers-1406637010>)

55. Shane Harris and James Kirchick, “Exclusive: Freed Al Qaeda Agent was Part of Proposed Swap for Jailed Americans,” *The Daily Beast*, January 25, 2015. (<http://www.thedailybeast.com/articles/2015/01/25/exclusive-freed-al-qaeda-agent-was-part-of-proposed-swap-for-jailed-americans.html>); Shane Harris, “U.S. Pays Off Hostage Takers,” *The Daily Beast*, April 29, 2015. (<http://www.thedailybeast.com/articles/2015/04/29/exposed-the-white-house-s-double-game-on-hostages.html>)

56. Cihat Arpacık, “Türkiye’nin diplomasi trafiğiyle kurtuldular (They Were Saved with Turkey’s Diplomacy Traffic),” *Yeni Şafak* (Turkey), May 16, 2016. (<http://www.yenisafak.com/dunya/turkiyenin-diplomasi-trafigiyle-kurtuldular-2466723>)

57. Charles Lister, “Profiling Jabhat al-Nusra,” *Brookings Institution*, July 2016, page 31. (https://www.brookings.edu/wp-content/uploads/2016/07/iwr_20160728_profiling_nusra.pdf); Hussein Ibish, “What’s at Stake for the Gulf Arab States in Syria,” *Arab Gulf States Institute in Washington*, June 30, 2016, page 18. (http://www.agsiw.org/wp-content/uploads/2016/06/Ibish_GCCSyria_Web.pdf)

been accused of aiding fundraisers now sanctioned on charges of funding Nusra.⁵⁸

Since the Nusra Front supposedly divorced al-Qaeda in July 2016, observers have feared that Qatar or other Mideast regimes may seek to give its successor organization, JFS, direct or indirect state support.⁵⁹ However, doing so would warrant putting Qatar on Washington's State Sponsors of Terrorism list, a rarely invoked designation that mandates strict sanctions. Thus, Qatar may try instead to bolster the new Nusra by turning a blind eye while Qatar-based non-state actors step up funding to the group. According to a journalist covering the Gulf, one of the "primary motivations for de-linking Nusra from al-Qaeda" seems to be "to shield financiers from potential sanction."⁶⁰

58. Elizabeth Dickinson, "Playing with Fire: Why Private Gulf Financing for Syria's Extremist Rebels Risks Igniting Sectarian Conflict at Home," *Brookings Institution*, December 2013, page 8. (<https://www.brookings.edu/wp-content/uploads/2016/06/private-gulf-financing-syria-extremist-rebels-sectarian-conflict-dickinson.pdf>); Andrew Gilligan, "The 'Club Med for Terrorists,'" *The Telegraph (UK)*, September 27, 2014. (<http://www.telegraph.co.uk/news/worldnews/middleeast/qatar/11125897/The-Club-Med-for-terrorists.html>); Elizabeth Dickinson, "The Case against Qatar," *Foreign Policy*, September 30, 2014. (<http://foreignpolicy.com/2014/09/30/the-case-against-qatar/>); Andrew Gilligan, "Minister's family ties to terror," *The Telegraph (UK)*, November 1, 2014. (<http://www.telegraph.co.uk/news/worldnews/middleeast/qatar/11203140/Ministers-family-ties-to-terror.html>)

59. E.g. Daveed Gartenstein-Ross and Thomas Joscelyn, "Rebranding Terror: Nusra's Renaming is Part of al Qaeda's Plan," *Foreign Affairs*, August 28, 2016. (<https://www.foreignaffairs.com/articles/middle-east/2016-08-28/rebranding-terror>); Lisa Barrington and Suleiman al-Khalidi, "Al Qaeda tells Syrian branch Nusra Front it can drop links," *Reuters*, July 28, 2016. (<http://www.reuters.com/article/us-mideast-crisis-syria-nusra-front-idUSKCN10819R>); Charles Lister, "The Nusra Front is Dead and Stronger than Ever," *Foreign Policy*, July 28, 2016. (<http://foreignpolicy.com/2016/07/28/the-nusra-front-is-dead-and-stronger-than-ever-before/>)

60. Communication attributed by agreement with a journalist covering the Gulf, September 2016.

The renamed terrorist organization is a growing threat to American security. In June, an advisor to President Obama described Nusra as al-Qaeda's "largest formal affiliate in history," and U.S. intelligence officials reportedly estimate JFS's size at over 10,000.⁶¹ The State Department still considers the rebranded group a Foreign Terrorist Organization and concludes that it "remains al-Qa'ida's affiliate in Syria."⁶² U.S. officials have continued to warn of its members plotting terrorist attacks against the American homeland and say that it is turning Syria into a haven for core al-Qaeda operatives fleeing South Asia.⁶³ The growing JFS threat is what finally convinced Obama in November 2016 to

61. Brett H. McGurk, "Global Efforts to Defeat ISIS," *Testimony before the Senate Foreign Relations Committee*, June 28, 2016, page 15. (http://www.foreign.senate.gov/imo/media/doc/062816_McGurk_Testimony.pdf); Brian Bennett, W.J. Hennigan, and Nabih Bulos, "Al Qaeda-founded rebel group's growth underscores U.S. challenges in Syria," *Los Angeles Times*, October 6, 2016. (<http://www.latimes.com/world/middleeast/la-fg-nusra-syria-20161005-snap-story.html>)

62. U.S. Department of State, Daily Press Briefing, July 28, 2016. (<http://www.state.gov/r/pa/prs/dpb/2016/07/260631.htm#SYRIA>); U.S. Department of State, Press Release, "State Department Amendments to the Terrorist Designation of al-Nusra Front," November 10, 2016. (<http://www.state.gov/r/pa/prs/ps/2016/11/264230.htm>)

63. "White House says concerned about Nusra Front's capacity to attack West," *Reuters*, July 28, 2016. (<http://news.trust.org/item/20160728181554-igf8s>); Brian Bennett, W.J. Hennigan, and Nabih Bulos, "Al Qaeda-founded rebel group's growth underscores U.S. challenges in Syria," *Los Angeles Times*, October 6, 2016. (<http://www.latimes.com/world/middleeast/la-fg-nusra-syria-20161005-snap-story.html>); Cheryl Pellerin, "Transregional Strikes Hit al-Qaeda Leaders in Syria, Yemen, Afghanistan," *DoD News*, November 2, 2016. (<http://www.defense.gov/News/Article/Article/994180/transregional-strikes-hit-al-qaida-leaders-in-syria-yemen-Afghanistan>); Adam Entous, "Obama directs Pentagon to target al-Qaeda affiliate in Syria, one of the most formidable forces fighting Assad," *The Washington Post*, November 10, 2016. (https://www.washingtonpost.com/world/national-security/obama-directs-pentagon-to-target-al-qaeda-affiliate-in-syria-one-of-the-most-formidable-forces-fighting-assad/2016/11/10/cf69839a-a51b-11e6-8042-f4d111c862d1_story.html)

devote more assets and efforts to targeting the group's leadership with drone strikes.⁶⁴ And Treasury's top official for combating terror finance warns that JFS's semantic exercise "will not change our approach to combating the group's financial and logistical support networks" in places like the Gulf.⁶⁵

This report documents the cases of six men linked to Qatari territory and accused of funding al-Qaeda in Syria. Five are under counterterrorism sanctions by both the U.S and UN.⁶⁶ The sixth is now deceased. While only one is a Qatari national who has been explicitly designated by Washington on charges of funding the Nusra Front, this report gathers pre-existing allegations that all six provided substantial support to the group.

Officials at Qatar's Embassy in Washington and its Government Communications Office in Doha declined to answer by a deadline for this report whether any of these six men were arrested or charged (in person or in absentia) by Qatari authorities, despite repeated requests for comment in this regard. If Qatar has indeed declined to press charges against these individuals it would be a particularly dismal sign of its government's lack of interest in punishing terror finance. The burden should now be on Doha to prove otherwise.

The 'Abd al-Salam Brothers

In September 2014, the U.S. Treasury Department imposed sanctions on two Jordanian nationals with Qatari ID cards named Ashraf Muhammad Yusuf 'Uthman 'Abd al-Salam and 'Abd al-Malik Muhammad Yusuf 'Uthman 'Abd al-Salam (also known as 'Umar al-Qatari).⁶⁷ Both are accused by the U.S. Treasury of funding the Nusra Front as well as core al-Qaeda.⁶⁸ The two men are actually brothers, which was confirmed for the first time by a U.S. intelligence official for this report.⁶⁹ And as this report explains further below, their family appears linked to other acts of terror finance, as well.

Ashraf

According to the Treasury Department, Ashraf 'Abd al-Salam "provided financial, material, and technological support" for the Nusra Front, as well as al-Qaeda and its Iraqi affiliate.⁷⁰ The U.S. government asserts that he started working for al-Qaeda in Iraq (AQI) in 2005 and worked to transfer funds and recruits to Nusra in 2012.⁷¹ According to the UN, which also designated Ashraf as a terror financier,

64. Adam Entous, "Obama directs Pentagon to target al-Qaeda affiliate in Syria, one of the most formidable forces fighting Assad," *The Washington Post*, November 10, 2016. (https://www.washingtonpost.com/world/national-security/obama-directs-pentagon-to-target-al-qaeda-affiliate-in-syria-one-of-the-most-formidable-forces-fighting-assad/2016/11/10/cf69839a-a51b-11e6-8042-f4d111c862d1_story.html)

65. Paul Cruickshank and Nicole Magney, "A View from the CT Foxhole: Adam Szubin, Acting Under Secretary for Terrorism and Financial Intelligence, U.S. Dept. of Treasury," *CTC Sentinel*, August 2016. (<https://www.ctc.usma.edu/posts/a-view-from-the-ct-foxhole-adam-szubin-acting-under-secretary-for-terrorism-and-financial-intelligence-u-s-dept-of-treasury>)

66. United Nations, "Consolidated United Nations Security Council Sanctions List," generated on November 29, 2016, accessed November 29, 2016. (<https://scsanctions.un.org/consolidated/>)

67. Elements of the following chapter were adapted from a web article that previewed this report. See David Andrew Weinberg, "Analysis: Jund al Aqsa's deep Gulf roots," *FDD's Long War Journal*, November 18, 2016. (<http://www.longwarjournal.org/archives/2016/11/analysis-jund-al-aqsas-deep-gulf-roots.php>); U.S. Department of the Treasury, Press Release, "Treasury Designates Twelve Foreign Terrorist Fighter Facilitators," September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

68. *Ibid.*

69. Communication attributed by agreement with a U.S. intelligence official, July 2016.

70. U.S. Department of the Treasury, Press Release, "Treasury Designates Twelve Foreign Terrorist Fighter Facilitators," September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

71. *Ibid.*

he moved to Syria as a fighter in early 2014 and remained there as of that December.⁷²

The U.S. also stated that in 2012 Ashraf “worked to facilitate the transfer of hundreds of thousands of dollars from U.S.- and UN-designated Qatar-based Khalifa Muhammad Turki al-Subaiy intended for al-Qaida in Pakistan.”⁷³ According to the UN, Subaiy sent funding to al-Qaeda leaders in Pakistan that year in collusion with “Iran based facilitators,” which suggests that Ashraf may also have sent funds via al-Qaeda’s pivotal Iran-based financial cell.

Referencing Subaiy in relation to Ashraf also reflects negatively on Doha because Subaiy was freed from state custody there after a short detention in 2008.⁷⁴ After Subaiy’s release, Doha assured Washington he would be “under control,” subject to surveillance, and with his bank accounts monitored, but it seems those restrictions were either lifted or ineffectual.⁷⁵

While there is no indication that Ashraf was ever detained while in Qatar, he was previously detained by security forces in both Jordan and Bahrain, according to bulletins by Alkarama, a detainee rights NGO that was cofounded by another

Qatar-based individual now under U.S. and UN counterterrorism sanctions.⁷⁶

Abd al-Malik

Ashraf’s brother ‘Abd al-Malik reportedly became a funding, logistics, and recruitment operative for the Nusra Front and al-Qaeda after losing several fingers fighting U.S. forces in Afghanistan.⁷⁷ Like his brother, the U.S. asserted that ‘Abd al-Malik transferred tens of thousands of euros from Khalifa al-Subaiy “to support al-Qaida and its senior leaders.”⁷⁸

‘Abd al-Malik was arrested in Lebanon in 2012, allegedly after helping al-Qaeda provide 200,000 Qatari riyals (more than \$50,000) and 180,000 euros to contacts in Antakya, Turkey for transfer into Syria, along with weapons, ammunition, night-vision goggles, and communications equipment.⁷⁹ Although these claims were made by an unreliable Lebanese pro-Assad daily, *al-Akhbar*, the U.S.

72. United Nations, “Consolidated United Nations Security Council Sanctions List,” generated on November 29, 2016, accessed November 29, 2016. (<https://scsanctions.un.org/consolidated/>)

73. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

74. Robert Mendick, “Banker who financed 9/11 mastermind now funding terrorists in Syria and Iraq,” *The Telegraph* (UK), October 4, 2014. (<http://www.telegraph.co.uk/news/worldnews/middleeast/syria/11140190/Banker-who-financed-911-mastermind-now-funding-terrorists-in-Syria-and-Iraq.html>)

75. “Qatar Beginning to Cooperate More Actively with USG on Counterterrorism Issues; Ready to Sign MOU on Judicial Assistance,” *WikiLeaks*, March 19, 2009. (https://wikileaks.org/plusd/cables/09DOHA198_a.html)

76. الأردن: السيد أشرف عبد السلام ضحية اعتقال سري، وعمليات تعذيب“ (Jordan: Mr. Ashraf Abdel-Salam is a Victim of Secret Detention, and Acts of Torture), *Alkarama*, July 27, 2010. (<https://www.alkarama.org/ar/articles/alardn-alsyd-ashrf-bd-alslam-dhyt-atqal-sry-wmlyat-tdhyb>); “Jordan: Abd Al-Salam Ashraf Released,” *Alkarama*, September 28, 2010. (<http://goo.gl/dPpOu9>); “Jordan: Imminent Risk of Torture of Ashraf ‘Abd al-Salam Following Deportation,” *Alkarama*, September 27, 2012. (<https://www.alkarama.org/en/articles/jordan-imminent-risk-torture-ashraf-abdulsalam-following-deportation>)

77. صقر يتوسط لإطلاق «الذئب» (Saqr Intervenes to Release “the Wolf”), *al-Akhbar* (Lebanon), January 17, 2014. (<http://www.al-akhbar.com/node/175702>); U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

78. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

79. صقر يتوسط لإطلاق «الذئب» (Saqr Intervenes to Release “the Wolf”), *al-Akhbar* (Lebanon), January 17, 2014. (<http://www.al-akhbar.com/node/175702>)

Treasury Department similarly concluded that ‘Abd al-Malik “gave thousands of dollars and material support to a Syria-based al-Qaida associate intended for ANF [al-Nusra Front]” in early 2012.⁸⁰



*‘Abd al-Malik ‘Abd al-Salam
a.k.a. ‘Umar al-Qatari,
according to al-Akhbar.⁸²*

In addition, that same Lebanese article charged that ‘Abd al-Malik transferred funds for al-Qaeda via Iran, including 50,000 euros in November and December 2011, plus 11,000 more in March 2012.⁸² But echoing that view is the fact that the U.S. Treasury similarly concluded that he “delivered thousands of dollars to U.S.- and UN-designated al-Qaida facilitator Muhsin al-Fadhli in Iran.”⁸³ The latter oversaw a logistical network out of Iran that U.S. officials described as “the core pipeline through which al-Qa’ida moves money, facilitators and

“Al-Hayat reported that the amount on ‘Abd al-Malik’s person en route to Qatar was \$20,000, and that he was arrested by Lebanon’s intelligence service on a tip from its British and American counterparts.”

80. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

81. “صقر يتوسط لإطلاق «الذئب»” (Saqr Intervenes to Release “the Wolf”), *al-Akhbar* (Lebanon), January 17, 2014. (<http://www.al-akhbar.com/node/175702>)

82. Ibid.

83. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

operatives from across the Middle East to South Asia.”⁸⁴ Later, al-Fadhli also led al-Qaeda’s Khorasan Group from Syria, which planned terrorist attacks against the West, before he was killed in a U.S. airstrike.⁸⁵

According to both *al-Akhbar* and the pan-Arab paper *al-Hayat*, ‘Abd al-Malik stayed frequently in Iran but was turned back on one of his visits, forcing him to divert to Lebanon.⁸⁶ Treasury says he was then arrested in Beirut in May 2012 “as he attempted to depart for Qatar ... carrying thousands of dollars intended for al-Qaida.”⁸⁷ According to Treasury, he had worked with Qatari national Ibrahim al-Bakr and coconspirators in Lebanon “to procure and transport weapons and other equipment to Syria with the assistance of a Syria-based al-Qaida associate.”⁸⁸ *Al-Hayat* reported that the

84. U.S. Department of the Treasury, Press Release, “Treasury Targets Key Al-Qa’ida Funding and Support Network Using Iran as a Critical Transit Point,” July 28, 2011. (<https://www.treasury.gov/press-center/press-releases/Pages/tg1261.aspx>); U.S. Department of the Treasury, Press Release, “Treasury Further Exposes Iran-Based Al-Qa’ida Network,” October 18, 2012. (<https://www.treasury.gov/press-center/press-releases/Pages/tg1741.aspx>)

85. Eric Schmitt, “Leader of Qaeda Cell in Syria, Muhsin al-Fadhli, is Killed in Airstrike, U.S. Says,” *The New York Times*, July 21, 2015. (http://www.nytimes.com/2015/07/22/world/middleeast/leader-of-qaeda-cell-in-syria-muhsin-al-fadhli-is-killed-in-airstrike-us-says.html?_r=0)

86. تفاصيل عن علاقة الموقوف المولوي باعتراقات أردني أبعدته طهران إلى باعترافات أردني-أبعدته-طهران-إلى-دمشق-ومنها-أبعد-إلى-لبنان-إلى-قتلى-وأكثر-من-20-تفاصيل-عن-علاقة-الموقوف-المولوي-إلى-دمشق-ومنها-أبعد-إلى-لبنان-إلى-قتلى-وأكثر-من-20-باعترافات-أردني-أبعدته-طهران-إلى-دمشق-ومنها-أبعد-إلى-لبنان-إلى-قتلى-وأكثر-من-20- (http://daharchives.alhayat.com/issue_archive/Hayat%20INT/2012/5/14/-المولوي-الموقوف-إلى-دمشق-ومنها-أبعد-إلى-لبنان-إلى-قتلى-وأكثر-من-20- <http://www.al-akhbar.com/node/175702>)

87. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

88. Ibid.

U.S. confirmed that Nusra tried to arrange ‘Abd al-Malik’s release since early 2013.⁹⁷

What al-Qaeda was unable to achieve through kidnappings or attacks, it may have achieved by strategic patience. According to Alkarama, ‘Abd al-Malik was released by Lebanon and deported to Jordan in early 2016, where he was held for several more months before being freed.⁹⁸ Amman reportedly confiscated his passport, but this is less reassuring given that members of his immediate family have an alleged record of traveling to Saudi Arabia and Qatar on forged passports.⁹⁹

Abu Abdulaziz al-Qatari

Until his death in January 2014, Abu Abdulaziz al-Qatari was the founding leader of the extremist Syrian militia Jund al-Aqsa.¹⁰⁰ He was a Palestinian citizen of Jordan raised in Iraq, and his real name was Muhammad Yusuf

‘Uthman ‘Abd al-Salam.¹⁰¹ The group he founded is now banned as a terrorist organization by the U.S. and United Kingdom for being a Nusra splinter group and massacring minority civilians.¹⁰² More recently, Jund al-Aqsa merged with the Nusra Front this October under the Front’s new name, Jabhat Fateh al-Sham.¹⁰³

“Abu Abdulaziz al-Qatari was also the late father of the ‘Abd al-Salam brothers, a fact confirmed by a U.S. intelligence official for this report... ‘Abd al-Malik ‘Abd al-Salam reportedly admitted to transferring \$4 million from a Jordanian bank account to his father.”

97. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

98. “Jordan: University Student Released after 4 Months of Disappearance,” *Alkarama*, October 20, 2016. (<http://en.alkarama.org/2250-jordan-abdulmalik-abdelsalam-disappeared-from-amman-international-airport-since-27-february-2016>)

99. Ibid.; “شهادة القائد أبو جهاد الشيشاني/ مقطع ابو عبد العزيز القطري” (Testimony of the leader Abu Jihad al-Shishani/ Segment of Abu Abdulaziz al-Qatari), *Palestine Youth Forums* (Palestinian Territories), March 26, 2014, archived January 3, 2015. (<https://web.archive.org/web/20150103193120/http://www.shabab.ps/vb/archive/index.php/t-145507.html>)

100. Elements of the following chapter were adapted from a web article that previewed this report. See David Andrew Weinberg, “Analysis: Jund al Aqsa’s deep Gulf roots,” *FDD’s Long War Journal*, November 18, 2016. (<http://www.longwarjournal.org/archives/2016/11/analysis-jund-al-aqsas-deep-gulf-roots.php>). For simplicity, the name of the individual profiled here is transliterated as “Abu Abdulaziz al-Qatari” rather than “Abu ‘Abd al-Aziz al-Qatari.”

101. Instead of “‘Uthman,” his third name is sometimes referred to by other sources as “al-‘Uthman” or “‘Athamina,” which translates to “of the ‘Uthmans”; Saleem al-Omar, “العثور على جثة أمير تنظيم «جند» الأقصى» في أحد الآبار في مسقط رأس جمال معروف قائد جبهة ثوار سوريا (Body of Emir of Jund al-Aqsa Found in One of the Wells in the Birthplace of Jamal Maarouf, the leader of Jabhat Thuwwar Suriyya),” *al-Quds al-Arabi* (UK), November 10, 2014. (<http://www.alquds.co.uk/?p=248506>); Hussein Badawi, “لبيتنا معك” (If Only We Were With You), *Bla Hood* (Palestinian Territories), November 18, 2014, accessed October 25, 2015. (https://web.archive.org/web/20151025170439/http://blahdood.com/blahdood/view.php?id=13512&sec_id1=4); “مهندس «نوي» إيراني بين القتلى في دمشق (Iranian Nuclear Scientist Amidst Those Killed in Damascus),” *al-Hayat* (UK), November 11, 2014. (<http://www.alhayat.com/Articles/5627652/مهندس-نوي-إيراني-بين-القتلى-في-دمشق>)

102. U.S. Department of State, Press Release, “State Department Terrorist Designation of Jund al-Aqsa,” September 20, 2016. (<http://www.state.gov/r/pa/prs/ps/2016/09/262158.htm>); UK Home Office, “Explanatory Memorandum to the Terrorism Act 2000 (Proscribed Organisations) (Amendment) Order 2015,” No. 55. (http://www.legislation.gov.uk/uksi/2015/55/pdfs/uksiem_20150055_en.pdf); UK Government, “The Terrorism Act 2000 (Proscribed Organisations) (Amendment) Order 2015,” coming into force January 23, 2015. (http://www.legislation.gov.uk/uksi/2015/55/pdfs/uksi_20150055_en.pdf)

103. Thomas Joscelyn, “Amid infighting, Jund al Aqsa swears allegiance to al Qaeda’s rebranded branch,” *FDD’s Long War Journal*, October 9, 2016. (<http://www.longwarjournal.org/archives/2016/10/amid-infighting-jund-al-aqsa-swears-allegiance-to-al-qaedas-rebranded-branch.php>)

What has not been previously reported is that Abu Abdulaziz al-Qatari was also the late father of the 'Abd al-Salam brothers, a fact confirmed by a U.S. intelligence official for this report.¹⁰⁴ This relationship is particularly striking given that 'Abd al-Malik 'Abd al-Salam reportedly admitted to transferring \$4 million from a Jordanian bank account to his father before being captured.¹⁰⁵



Abu Abdulaziz al-Qatari as a young man.¹⁰⁶

Aiding Jihad in Iraq and Beyond

The Syrian Observatory for Human Rights reports that Abu Abdulaziz al-Qatari began his career working for al-Qaeda in Afghanistan, where “he was close to Osama bin Laden, Ayman al-Zawahiri, and Sheikh Abdullah Azzam.”¹⁰⁷ Then, after a brief

stint in Chechnya, the Observatory states that he helped Abu Musab al-Zarqawi found al-Qaeda in Iraq’s predecessor, Jama’at al-Tawhid wa al-Jihad.¹⁰⁸ Al-Qatari had one brother who was reportedly killed fighting U.S. forces as a senior al-Qaeda commander in Nineveh in 2013, and another brother who was detained by U.S. forces for roughly four years.¹⁰⁹ Al-Qatari reportedly served as a senior official for AQI, including after it formally changed its name in 2006 to the Islamic State in Iraq (ISI), both under Zarqawi and Zarqawi’s successors.¹¹⁰

Hisham al-Hashimi, an expert on IS who consults for Iraq’s government,¹¹¹ asserts that al-Qatari handled AQI’s private correspondence with al-Qaeda’s core leadership in South Asia and went on to serve as ISI’s finance minister out of Syria, going by the name

108. Ibid.

109. Ibid.; شهادة القائد ابو جهاد القطري مقطع ابو عبد العزيز القطري “ (Testimony of the leader Abu Jihad al-Shishani/ Segment of Abu Abdulaziz al-Qatari),” *Palestine Youth Forums* (Palestinian Territories), March 26, 2014, archived January 3, 2015. (<https://web.archive.org/web/20150103193120/http://www.shabab.ps/vb/archive/index.php/t-145507.html>); Syria Olamaa, “الهيئة العامة للعلماء المسلمين في سوريا” (The General Council of Islamic Scholars in Syria), *Facebook*, posted January 7, 2014, accessed October 25, 2015. (https://www.facebook.com/syria.olamaa/posts/657018527683314?stream_ref=5); عاجل : إطلاق (Breaking: سراح معتقلين فلسطينيين لدى قوات الاحتلال الأمريكي (Palestinians Detained by American Occupation Forces Released),” *Falastiniyu al-Iraq* (Iraq), August 20, 2008. (<http://www.paliraq.com/news.aspx?id=756>)

110. شهادة القائد ابو جهاد القطري مقطع ابو عبد العزيز القطري “ (Testimony of the leader Abu Jihad al-Shishani/ Segment of Abu Abdulaziz al-Qatari),” *Palestine Youth Forums* (Palestinian Territories), March 26, 2014, archived January 3, 2015. (<https://web.archive.org/web/20150103193120/http://www.shabab.ps/vb/archive/index.php/t-145507.html>); Obada Koujan, “جند الأقصى.. سلفية جهادية تائهة بين “داعش” و”القاعدة” (Jund al-Aqsa: Salafi Jihadism Lost Between ISIS and Al-Qaeda),” *Enab Baladi* (Syria), October 9, 2016. (<https://www.enabbaladi.net/archives/107927>)

111. Michael Weiss and Hassan Hassan, *ISIS: Inside the Army of Terror*, (Simon & Schuster, 2016), page 117.

104. Communication attributed by agreement with a U.S intelligence official, July 2016.

105. “ترك ثروة طائلة والتحق بـ «جماعة الدعوة» (Leaving a Large Fortune, He Joined “Jamaat al-Da’awa”),” *al-Mustaqbal* (Lebanon), January 25, 2014. (<http://www.almustaqbal.com/v4/Article.aspx?Type=np&Articleid=603284>)

106. Masar Media, “جريمة مقتل القائد أبو عبدالعزيز القطري - جبهة ثوار” (Crime of Murdering the Leader Abu Abdulaziz Al-Qatari – Jabhat Thuwwar Suriyya From the Inside (Episode 2)),” *You Tube*, March 5, 2015, 1:46. (<https://youtu.be/n5GdmJMj1GI?t=1m46s>)

107. “العثور على جثة قائد بالقاعدة ببيئر تابعة لجبهة الثوار” (Al-Qaeda Leader’s Body Found in Well Belonging to Jabhat al-Thuwwar),” *Syrian Observatory for Human Rights* (UK), November 10, 2014. (<http://www.syriaahr.com/2014/11/10/العثور-على-جثة-قائد-بالقاعدة-بيئر-تابع>)

Muhammad Yusuf al-Falastini.¹¹² Another expert on the group, Hassan Hassan, disputes that Muhammad Yusuf al-Falastini served as finance minister, but agrees that Falastini served the Islamic State and was the same man as al-Qatari.¹¹³ According to articles published by the Saudi-owned news site *al-Arabiya* and by *al-Sakina* (a counterterrorism initiative launched by the Saudi state), a Palestinian named Muhammad Yusuf served as the senior IS official in Syria overseeing the work of 'Abd al-Rahman al-Qaduli around 2012, who did soon become IS's finance minister.¹¹⁴

Several sources report that al-Qatari also lived in Qatar, for which he earned his nickname. Testifying in Lebanon, his son 'Abd al-Malik claimed to work in Qatar with his father who owned a Porsche business there.¹¹⁵ Masar Media, a propaganda outlet considered close to Jund al-Aqsa,¹¹⁶ states that al-Qatari moved from Iraq "to work from Qatar in supporting the *mujahideen* materially

and logistically."¹¹⁷ Another sympathetic biography of al-Qatari on Facebook says that "after he participated in and supported fighting against the American occupation [of Iraq], he traveled to Qatar, and was supporting the jihad in Iraq."¹¹⁸ A third biography states that his nickname "came from his pride in the Muslims in Qatar and after he was able to visit it with his son with forged passports."¹¹⁹



*Text from screenshot of video by Masar Media:
Muhammad Yusuf of the 'Uthmans, 'Abu Abdulaziz al-Qatari'*

Translation: "And after the American invasion of Iraq in 2003, he worked early on with Abu Musab al-Zarqawi in the organization of the mujahideen to resist the occupation, then to work from Qatar in supporting the mujahideen materially and logistically."¹²⁰

112. Correspondence attributed by agreement with Hisham al-Hashimi, Iraqi writer and researcher in security and strategic affairs, July 21, 2016; Hisham al-Hashimi, "الملف المالي لداعش" (ISIS' Financial Portfolio)," *Y News* (Iraq), December 18, 2015. (<http://ynewsiraq.com/?aa=news&id22=1030#V5JORpPyyuRu>)

113. Correspondence attributed by agreement with expert on ISIS Hassan Hassan, August 17, 2016.

114. "واشنطن تدرج قياديين في «داعش» على قائمة الإرهاب" (United States Lists Leaders in ISIS on Terror List)," *al-Arabiya* (UAE), May 14, 2014. (<http://www.alarabiya.net/ar/arab-and-world/syria/2014/05/14/الململ-قياديان-إسلاميان-بسوريا-على-قائمة-الإرهاب-الأميركية/>); "Four Most Prominent Leaders in ISIS" (4) أبرز (4) قيادات في #داعش" (*al-Sakina* (Saudi Arabia), May 7, 2015. (<http://www.assakina.com/center/parties/69246.html>)

115. "Leaving a Large Fortune, He Joined 'Jamaat al-Da'awa'," *al-Mustaqbal* (Lebanon), January 25, 2014. (<http://www.almustaqbal.com/v4/Article.aspx?Type=np&Articleid=603284>)

116. Ibrahim al-Assil, "Abu Abdulaziz Al Qatari's Body in Ma'arouf's Well," *Syrian Conflicts*, March 7, 2015, archived October 25, 2015. (<http://web.archive.org/web/20151025171934/http://syrianconflicts.com/tag/jamal-maarouf/>)

117. Masar Media, "جريمة مقتل القائد أبو عبدالعزيز القطري - جبهة ثوار" (Crime of Murdering the Leader Abu Abdulaziz Al-Qatari – Jabhat Thuwwar Suriyya From the Inside (Episode 2)), *You Tube*, March 5, 2015, minute 2:12-2:23. (<https://youtu.be/n5GdmJMj1GI?t=2m12s>)

118. Syria Olamaa, "الهيئة العامة للعلماء المسلمين في سوريا" (The General Council of Islamic Scholars in Syria)," *Facebook*, posted January 7, 2014, accessed October 25, 2015. (https://www.facebook.com/syria.olamaa/posts/657018527683314?stream_ref=5)

119. "شهادة القائد ابو جهاد القطري مقطع ابو عبد العزيز القطري" (Testimony of the leader Abu Jihad al-Shishani/ Segment of Abu Abdulaziz al-Qatari)," *Palestine Youth Forums* (Palestinian Territories), March 26, 2014, archived January 3, 2015. (<https://web.archive.org/web/20150103193120/http://www.shabab.ps/vb/archive/index.php/t-145507.html>)

120. Masar Media, "جريمة مقتل القائد أبو عبدالعزيز القطري - جبهة ثوار" (Crime of Murdering the Leader Abu Abdulaziz Al-Qatari – Jabhat Thuwwar Suriyya From the Inside (Episode 2)), *You Tube*, March 5, 2015, 2:19. (<https://youtu.be/n5GdmJMj1GI?t=2m19s>)

Helping Lead Nusra

Al-Qatari and the founder of the Nusra Front, Abu Muhammad al-Jolani, reportedly first went to Syria to form al-Qaeda sleeper cells on orders from Islamic State chief Abu Bakr al-Baghdadi.¹²¹ According to Masar Media, al-Qatari also briefly joined Ahrar al-Sham there in 2011, which would have made him one of several al-Qaeda leaders in Ahrar's echelons, such as Ayman al-Zawahiri's then-representative to the Levant.¹²²

The Syrian Observatory reports that al-Qatari helped Jolani launch the Nusra Front.¹²³ Al-Qatari is described by supporters as having been a senior Nusra leader and even a purported "spiritual father"

to Jolani.¹²⁴ He also appears to have maintained significant financial influence around this time. IS expert Hashimi alleges that al-Qatari gave funds from Ayman al-Zawahiri to the Syrian Islamist group Liwa al-Tawhid and used more of Zawahiri's funds to sustain his own brigade.¹²⁵ Notably, both Ahrar al-Sham and Liwa al-Tawhid are also reported to have received arms or money from Qatar's government and were founded on Salafi-jihadist tenets.¹²⁶

Al-Qatari's Legacy

Abu Abdulaziz al-Qatari was killed in northern Syria in January 2014.¹²⁷ Since then, one of his sons appears to have taken on a key leadership role in the group. Several Arabic news outlets have reported that the Jund's top financial official goes by the nickname Abu Ahmed

121. Rawabi al-Bannai, "باحث عراقي: كويتيون في صفوف «داعش»" (Iraqi Researcher: Kuwaitis in the Ranks of ISIS)," *al-Qabas* (Kuwait), June 20, 2015. (<http://www.zawya.com/ar/story/ZAWYA20150620043147/>); شهادة القائد ابو جهاد القطري مقطع ابو (Testimony of the leader Abu Jihad al-Shishani/ Segment of Abu Abdulaziz al-Qatari)," *Palestine Youth Forums* (Palestinian Territories), March 26, 2014, archived January 3, 2015. (<https://web.archive.org/web/20150103193120/http://www.shabab.ps/vb/archive/index.php/t-145507.html>); Rania Abouzeid, "The Jihad Next Door: The Syrian roots of Iraq's newest civil war," *Politico Magazine*, June 23, 2014. (http://www.politico.com/magazine/story/2014/06/al-qaeda-iraq-syria-108214_full.html#.V9oYbpMrKR)

122. Masar Media, "جريمة مقتل القائد أبو عبدالعزيز القطري - جبهة" (Crime of Murdering the Leader Abu Abdulaziz Al-Qatari – Jabhat Thuwwar Suriyya From the Inside (Episode 2)), *YouTube*, March 5, 2015, minute 2:31. (<https://youtu.be/n5GdmJMj1GI?t=2m31s>); Thomas Joscelyn, "Syrian rebel leader was bin Laden's courier, now Zawahiri's representative," *FDD's Long War Journal*, December 17, 2013. (http://www.longwarjournal.org/archives/2013/12/aq_courier_rebel_leader_zawahiri.php)

123. العثور على جثة قائد بالقاعدة بئير تابعة لجبهة الثوار (Al-Qaeda Leader's Body Found in Well Belonging to Jabhat al-Thuwwar)," *Syrian Observatory for Human Rights* (UK), November 10, 2014. (<http://www.syriaahr.com/2014/11/10/العثور-على-جثة-قائد-بالقاعدة-بئير-تابع>)

124. Masar Media, "جريمة مقتل القائد أبو عبدالعزيز القطري - جبهة ثوار" (Crime of Murdering the Leader Abu Abdulaziz Al-Qatari – Jabhat Thuwwar Suriyya From the Inside (Episode 2)), *YouTube*, March 5, 2015, 2:31-2:46. (<https://www.youtube.com/watch?v=n5GdmJMj1GI&feature=youtu.be&t=2m31s>); شهادة القائد ابو جهاد القطري مقطع ابو عبد العزيز القطري (Testimony of the leader Abu Jihad al-Shishani/ Segment of Abu Abdulaziz al-Qatari)," *Palestine Youth Forums* (Palestinian Territories), March 26, 2014, archived January 3, 2015. (<https://web.archive.org/web/20150103193120/http://www.shabab.ps/vb/archive/index.php/t-145507.html>)

125. Correspondence with Hisham al-Hashimi, July 21, 2016.

126. Amena Bakr, "In Qatar desert, Syrian opposition mourns fallen commander," *Reuters*, November 21, 2013. (<http://www.reuters.com/article/us-syria-qatar-desert-idUSBRE9AK0E520131121>); Ben Hubbard, "In Syria, Potential Ally's Islamist Ties Challenge U.S.," *The New York Times*, August 25, 2015. (<http://www.nytimes.com/2015/08/26/world/middleeast/ahrar-al-sham-rebel-force-in-syrias-gray-zone-poses-challenge-to-us.html>)

127. العثور على جثة قائد بالقاعدة بئير تابعة لجبهة الثوار (Al-Qaeda Leader's Body Found in Well Belonging to Jabhat al-Thuwwar)," *Syrian Observatory for Human Rights* (UK), November 10, 2014. (<http://www.syriaahr.com/2014/11/10/العثور-على-جثة-قائد-بالقاعدة-بئير-تابع>)

al-Qatari,¹²⁸ and the Syrian opposition paper *Enab Baladi* identified him as a son of Abu Abdulaziz.¹²⁹ It also credited Abu Ahmed with helping Jund al-Aqsa attract new recruits and independent militias.¹³⁰

A 2015 statement attributed to IS described Abu Ahmed al-Qatari as “connected to the governmental institutions and state of Qatar” and as receiving unimpeded support.¹³¹ Another report cited an al-Qaeda official accusing Abu Ahmed of letting Jund al-Aqsa be penetrated by intelligence

services.¹³² Similarly, his father was once accused by a pro-Hezbollah Lebanese news site of receiving support from Qatari intelligence.¹³³ While these sources should be viewed with skepticism, it may also be worth noting an October 2016 article on the website of *al-Sakina*, an online program founded by the Saudi government for countering violent extremism.¹³⁴ The article characterized Jund al-Aqsa as being under the sway of Qatar and stated that Abu Ahmed al-Qatari “possesses direct links with Qatari and Kuwaiti businessmen who undertake to fund the organization under the cover of charity.”¹³⁵

“The article characterized Jund al-Aqsa as being under the sway of Qatar and stated that Abu Ahmed al-Qatari ‘possesses direct links with Qatari and Kuwaiti businessmen.’”

Besides Ashraf and ‘Abd al-Malik, Abu Abdulaziz al-Qatari had two other sons, named Abdulaziz and ‘Abd al-Rahman.¹³⁶ It is therefore likely that Abu Ahmed’s true name is either Abdulaziz or Ashraf, since both men were last reported to be alive and still in Syria.¹³⁷ Their brother ‘Abd al-Malik was in Lebanese custody for much

128. Moayad Bajis, “شريعو «جند الأقصى» ونصف عناصرها ينشقون، وينضمون للنصرة (Jund al-Aqsa Legitimized and Half of its Members Defect and Join Nusra),” *Arabi21* (UK), February 19, 2016. (<http://arabi21.com/story/888827/-شريعو-جند-الأقصى-ونصف-عناصرها-ينشقون-وينضمون-لنصرة>); Akil Housain, “انتهاء الحرب على «جند» (War on Jund al-Aqsa Ends in Favor of Fatah al-Sham),” *al-Modon* (Lebanon), October 14, 2016. (<http://www.almodon.com/arabworld/2016/10/14/-انتهاء-الحرب-على-«جند-الأقصى-لصالح-فتح-الشام»>); Obada Koujan, “جند الأقصى.. سلفية جهادية” (Jund al-Aqsa: Salafi Jihadism Lost Between ISIS and Al-Qaeda),” *Enab Baladi* (Syria), October 9, 2016. (<https://www.enabbaladi.net/archives/107927>)

129. Obada Koujan, “جند الأقصى.. سلفية جهادية تائهة بين «داعش» و«القاعدة» (Jund al-Aqsa: Salafi Jihadism Lost Between ISIS and Al-Qaeda),” *Enab Baladi* (Syria), October 9, 2016. (<https://www.enabbaladi.net/archives/107927>)

130. Ibid.

131. A Letter of Advice from the Islamic State to the Righteous Among the Group Jund al-Aqsa,” *Just Paste It*, August 18, 2015. (<https://justpaste.it/n3e3>); Events Monitor of the Syrian Revolution, *Facebook*, August 14, 2015, accessed November 7, 2016. (https://www.facebook.com/permalink.php?id=855231167893694&story_fbid=884698611613616); @ValkryV, “ISID’in Cundul Aksa savaşçılarına çıkardığı çağrıdan (http://justpaste.it/n3e3) sonra bazı Cundul Aksa üyelerinin Rakka’ya gittiği söyleniyor (Reportedly, following the call ISIS issued for Aqsa fighters, some Jund al-Aqsa members went to Raqqa),” *Twitter*, August 18, 2015, accessed November 7, 2016. (<https://twitter.com/ValkryV/status/633596509674708992>); @IbnNabih1, “Exclusive: Letter from ISIS to Jund al-Aqsa members, calling for defection & that they’re in “the camp of apostates”. <http://justpaste.it/n3e3>,” *Twitter*, August 17, 2015, accessed November 7, 2016. (<https://twitter.com/ibnnabih1/status/633404222512463872>)

132. Akil Housain, “انتهاء الحرب على «جند الأقصى» لصالح «فتح» (War on Jund al-Aqsa Ends in Favor of Fatah al-Sham),” *al-Modon* (Lebanon), October 14, 2016. (<http://www.almodon.com/arabworld/2016/10/14/-انتهاء-الحرب-على-جند-الأقصى-لصالح-فتح-الشام>)

133. “الجيش الحر يبدأ الإستلاء على تنظيم مسلح تابع لقطر.” *al-Hadath News* (Lebanon), May 4, 2014. (<http://www.alhadathnews.net/archives/120979>)

134. “About Us,” *al-Sakina* (Saudi Arabia), accessed November 7, 2016. (<http://www.assakina.com/about-php>)

135. “جند الأقصى (Jund Al-Aqsa),” *al-Sakina* (Saudi Arabia), October 18, 2016, accessed November 7, 2016. (<http://www.assakina.com/center/parties/93466.html>)

136. عاجل / الشباب الفلسطيني عبد الرحمن محمد يوسف عثمان في ذمة الله.” (Live / Palestinian Youth ‘Abd al-Rahman Muhammad Yusuf Uthman in the Protection of Allah),” *Bla Hdood* (Palestinian Territories), October 21, 2012, accessed October 25, 2015. (https://web.archive.org/web/20151025170351/http://blahdood.com/blahdood/view.php?id=24703&sec_id1=4), then click comment under “احمد وجيه القاروط”.

137. For Abdulaziz’s status, see below. For Ashraf’s see above.

of this period as noted above, while ‘Abd al-Rahman was reportedly killed several years ago fighting for the Nusra Front.¹³⁸ In 2012, Abdulaziz apparently was briefly detained in Bahrain before joining Nusra in Syria.¹³⁹ He reportedly has also gone by the nickname Aziz al-Qatari and called from Syria for “cleansing the Gulf of the *rafidhi* abomination,” a derogatory term for Shiite Muslims.¹⁴⁰ By 2014, he reportedly had become a senior terrorist operative in the Syria-Lebanon border region, traveling to and from Yemen.¹⁴¹ He may also

have been the brother of ‘Abd al-Malik thought to be responsible for dispatching a team of suicide bombers into Lebanon that summer.¹⁴²



Aziz al-Qatari in Syria, 2012.¹⁴⁴

138. Saleem al-Omar, “العثور على جثة أمير تنظيم «جند الأقصى» في أحد الأبار في مسقط رأس جمال معروف قائد جبهة ثوار سوريا (Body of Emir of Jund al-Aqsa Found in One of the Wells in the Birthplace of Jamal Maarouf, the leader of Jabhat Thuwwar Suriyya),” *al-Quds al-Arabi* (UK), November 10, 2014. (<http://www.alquds.co.uk/?p=248506>); Syria Olamaa, “الهيئة العامة للعلماء المسلمين في سوريا” (The General Council of Islamic Scholars in Syria), *Facebook*, posted January 7, 2014, accessed October 25, 2015. (https://www.facebook.com/syria.olamaa/posts/657018527683314?stream_ref=5)

139. At first Abdulaziz was incorrectly reported killed at the same time as his brother ‘Abd al-Rahman. “Jordan: Imminent Risk of Torture of Ashraf ‘Abd al-Salam Following Deportation,” *Alkarama*, September 27, 2012. (<https://www.alkarama.org/en/articles/jordan-imminent-risk-torture-ashraf-abdulsalam-following-deportation>); “ارتفاع عدد القتلى البحرينيين في سوريا إلى ثلاثة” (Number of Bahrainis Killed in Syria Rises to Three), *Bahrain Mirror*, May 31, 2013, accessed December 31, 2015. (<http://web.archive.org/web/20160723031342/http://mirror.no-ip.org/news/9532.html>); “قوة دفاع البحرين ترسل قواتها للقتل في سوريا ويضهر بالصورة” (Bahrain Defense Force Sends Its Forces to Fight in Syria and Abdulaziz Al-Uthman, Brother of Abdulrahman Who Was Killed Yesterday in Syria, Appears in the Picture), *Twitter*, October 11, 2012, accessed December 31, 2015. (<https://twitter.com/AradOnline/status/256366519439720449/photo/1>)

140. Ibid.; @FRSAN_ALBAHRAIN, “عبدالعزیز العثمان من أهالي عراد الملقب عزيز القطري شقيق اول شهيد في #سوريا يسلم على اهل الفاتح و البحرين #Bahrain (Abdulaziz al-Uthman is a Native of Arab, Nicknamed Abdulaziz Al-Qatari, the Brother of the First Martyr in #Syria, greets the people of Al-Fateh and #Bahrain),” *Twitter*, July 6, 2014, accessed December 31, 2015. (https://twitter.com/FRSAN_ALBAHRAIN/status/485919069099409408)

141. Justin Salhani, “Urduni, Lebanon’s elusive new ‘emir,” *The Daily Star* (Lebanon), July 3, 2014. (<http://www.dailystar.com.lb/News/Lebanon-News/2014/Jul-03/262466-urduni-lebanons-elusive-new-emir.ashx#axzz3GGlp5vf1>)

Al-Qaeda’s Appendage

From its earliest days as a distinct entity in 2013, Jund al-Aqsa stayed close to al-Nusra despite their differences. Al-Qatari has been called a “close confidante” of Jolani who “almost certainly saved Jabhat al-Nusra from internal collapse,” possibly even forming Jund al-Aqsa on Jolani’s orders to attract sympathetic foreign fighters and protect Nusra’s northern flank against IS.¹⁴⁴

142. “تدابیر لمنع تهريب «السجناء الإسلاميين» (Beirut: Preparations to Prevent Smuggling of “Prisoners and Islamists),” *Asharq al-Awsat* (UK), July 4, 2014. (<http://www.aawsat.com/home/article/130836>); Radwan Mortada, “15 Suicide Bombers Recently Arrived to Lebanon: Western Intelligence,” *al-Akhbar* (Lebanon), June 30, 2014. (<http://english.al-akhbar.com/node/20380>)

143. @AradOnline, “قوة دفاع البحرين ترسل قواتها للقتل في سوريا ويضهر بالصورة” (Bahrain Defense Force Sends Its Forces to Fight in Syria and Abdulaziz Al-Uthman, Brother of Abdulrahman Who Was Killed Yesterday in Syria, Appears in the Picture), *Twitter*, October 11, 2012, accessed December 31, 2015. (<https://twitter.com/AradOnline/status/256366519439720449/photo/1>)

144. Charles Lister, “Profiling Jabhat al-Nusra,” *Brookings Institution*, July 2016, page 33. (https://www.brookings.edu/wp-content/uploads/2016/07/iwr_20160728_profiling_nusra.pdf); Charles R. Lister, *The Syrian Jihad: Al-Qaeda, the Islamic State and the Evolution of an Insurgency*. (New York: Oxford University Press, 2016), page 353. (<https://goo.gl/1uebyW>)



Abu Abdulaziz al-Qatari brandishing a sword and lecturing fighters in front of Jund al-Aqsa's flag.¹⁴⁵

FDD Senior Fellow and Senior Editor of *FDD's Long War Journal* Thomas Joscelyn reported in 2015 that Jund al-Aqsa was “an al Qaeda front group.”¹⁴⁶ He wrote that this was “based on the biographies of its leadership, the group’s propaganda, and its close working relationship” with Nusra.¹⁴⁷ Virtually all of its major military operations were coordinated with Nusra, and it joined several hardline Islamist

“Jund al-Aqsa emphasized that its ‘first stance’ was ‘with the Sheikh of Mujahideen today, His Eminence master Sheikh Ayman al-Zawahiri, may Allah protect him.’”

¹⁴⁵. ArmyOf Usama, “كلمة تحريضية للشيخ عبد العزيز القطري - كامل” (Inciting Remarks by Sheikh Abdel-Aziz Al-Qatari – Full),” *YouTube*, uploaded January 3, 2015, accessed December 5, 2015. (<http://www.defenddemocracy.org/screenshots-from-youtube.com-accessed-december-6-2015>)

¹⁴⁶. Thomas Joscelyn, “An al Qaeda front group in Syria,” *FDD's Long War Journal*, May 2, 2015. (<http://www.longwarjournal.org/archives/2015/05/an-al-qaeda-front-group-in-syria.php>)

¹⁴⁷. Thomas Joscelyn, “Another al Qaeda veteran reportedly killed while leading Jund al Aqsa in Syria,” *FDD's Long War Journal*, May 27, 2015. (<http://www.longwarjournal.org/archives/2015/05/another-al-qaeda-veteran-reportedly-killed-while-leading-jund-al-aqsa-in-syria.php>)

coalitions that included Nusra.¹⁴⁸ Although Jund al-Aqsa left Nusra and Ahrar’s Army of Conquest coalition in October 2015, Joscelyn noted that it did so in part to avoid fighting IS, not as a gesture of moderation.¹⁴⁹ In announcing its departure, Jund al-Aqsa emphasized that its “first stance” was “with the Sheikh of Mujahideen today, His Eminence master Sheikh Ayman al-Zawahiri, may Allah protect him.”¹⁵⁰

In addition to al-Qatari, at least two other senior al-Qaeda operatives went on to serve in Syria as leaders of Jund al-Aqsa. Adel al-Harbi once served as the number two in charge of al-Qaeda’s financial conduit in Iran, landing him a \$5 million U.S. bounty.¹⁵¹ He went on to become an official in al-Qaeda’s Khorasan Group as well as a military leader in Jund al-Aqsa before his death in 2015.¹⁵² Another Qaeda veteran killed while leading Jund al-Aqsa forces in 2015, Said Arif, had been sanctioned by the U.S. and UN for

¹⁴⁸. Thomas Joscelyn, “Al Qaeda and allies form coalition to battle Syrian regime in Idlib,” *FDD's Long War Journal*, March 24, 2015. (<http://www.longwarjournal.org/archives/2015/03/al-qaeda-and-allies-form-coalition-to-battle-syrian-regime-in-idlib.php>); Thomas Joscelyn, “Al Nusrah Front, allies form new coalition for battle in Aleppo,” *FDD's Long War Journal*, July 3, 2015. (<http://www.longwarjournal.org/archives/2015/07/al-nusrah-front-new-coalition-aleppo.php>)

¹⁴⁹. Thomas Joscelyn, “Al Qaeda front group claims success in key Syrian town,” *FDD's Long War Journal*, November 5, 2015. (<http://www.longwarjournal.org/archives/2015/11/al-qaeda-front-group-claims-success-in-key-syrian-town.php>)

¹⁵⁰. Aymenn Jawad al-Tamimi, “Jund al-Aqsa Withdraws from Jaysh al-Fatah,” *Jihad Intel (Middle East Forum)*, October 24, 2015. (<http://jihadintel.meforum.org/189/jund-al-aqsa-withdraws-from-jaysh-al-fatah>)

¹⁵¹. U.S. Department of State, Rewards for Justice, “Wanted: Information that brings to justice... Adel Radi Saqr al-Wahabi al-Harbi – Up to \$5 million Reward,” accessed July 22, 2016. (https://www.rewardsforjustice.net/english/adel_al_harbi.html)

¹⁵². Thomas Joscelyn, “An al Qaeda front group in Syria,” *FDD's Long War Journal*, May 2, 2015. (<http://www.longwarjournal.org/archives/2015/05/an-al-qaeda-front-group-in-syria.php>)

links to an al-Qaeda plot to destroy the Eiffel Tower and use chemical weapons in France.¹⁵³

After its founder's death, Jund al-Aqsa partnered closely with Nusra in 2014, 2015, and 2016 to crush three of the most important U.S.-backed Syrian militias: the Syria Revolutionaries Front, the Hazm Movement, and Division 13.¹⁵⁴ Jund al-Aqsa reportedly also continued to draw inspiration from a Kuwaiti preacher named Hamid bin Hamad al-Ali,¹⁵⁵ who was sanctioned in 2014 by the U.S. and UN for purportedly funding Nusra and calling himself an "al-Qaida commando."¹⁵⁶ Jund al-Aqsa also reportedly continued receiving support from private Gulf

donors who appreciated its cooperation with Nusra while refusing to take up arms against the Islamic State.¹⁵⁷

“JFS will now reap the benefits of the Jund’s additional financial contacts in the Gulf.”

Since then, some in Jund al-Aqsa's ranks gravitated more closely toward IS than to Nusra. But this faction provoked a handful of internecine clashes with the much larger Ahrar al-Sham this fall. These ill-fated clashes forced Jund al-Aqsa back into Nusra's camp yet again, compelling its leadership to pledge allegiance to Nusra's successor organization, Jabhat Fateh al-Sham.¹⁵⁸ The next day, JFS chief Abu Muhammed al-Jolani signed a separate accord with Ahrar al-Sham to end the fighting, a document that may have sealed Jund al-Aqsa's fate. In it, he decreed that Jund al-Aqsa's pledge of allegiance entailed its "dissolution" and "complete incorporation" into JFS, thus "preventing its independent reconstitution" under any form.¹⁵⁹ It seems likely that JFS will now reap the benefits of the Jund's additional financial contacts in the Gulf, since Jund al-Aqsa's pledge of allegiance has reportedly been affirmed by most of its leaders, including Abu Ahmed al-Qatari.¹⁶⁰

153. Thomas Joscelyn, "Another al Qaeda veteran reportedly killed while leading Jund al Aqsa in Syria," *FDD's Long War Journal*, May 27, 2015. (<http://www.longwarjournal.org/archives/2015/05/another-al-qaeda-veteran-reportedly-killed-while-leading-jund-al-aqsa-in-syria.php>); U.S. Department of State, Press Release, "Terrorist Designation of Said Arif," August 18, 2014. (<http://www.state.gov/r/pa/prs/ps/2014/230677.htm>)

154. Tam Hussein, "Why Did Jund al-Aqsa Join Nusra Front in Taking Out 'Moderate' Rebels in Idlib?" *The Huffington Post*, June 11, 2014. (http://www.huffingtonpost.co.uk/tam-hussein/nusra-front_b_6112790.html); Asad Hana, "قيايدي في حزم لـ 'كلنا'،" *الجولاني طلب انهاء حزم ... وصواريخ التاو بأمان* (Leader in Hazm to Kuluna Shuraka: Jaulani Requested the End of Hazm... and the TOW Missiles are Safe), *All4Syria*, March 8, 2015. (<http://www.all4syria.info/Archive/198344>); "Al Qaeda seizes weapons, bases from US-backed Syrian rebels," *The National* (UAE), March 13, 2016 (<http://www.thenational.ae/world/americas/al-qaeda-seizes-weapons-bases-from-us-backed-syrian-rebels>)

155. Tam Hussein, "Why Did Jund al-Aqsa Join Nusra Front in Taking Out 'Moderate' Rebels in Idlib?" *The Huffington Post*, June 11, 2014. (http://www.huffingtonpost.co.uk/tam-hussein/nusra-front_b_6112790.html)

156. U.S. Department of the Treasury, Press Release, "Treasury Designates Additional Supporters of the Al-Nusra Front and Al-Qaida," August 22, 2014. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2613.aspx>); UN ISIL (Da'esh) & Al-Qaida Sanctions Committee, "QDi.326 Hamid Hamad Hamid al-'Ali," Narrative Summaries of Reasons for Listing, August 15, 2015, accessed July 22, 2016. (https://www.un.org/sc/suborg/en/sanctions/1267/qa_sanctions_list/summaries/individual/hamid-hamad-hamid-al-%E2%80%98ali)

157. Tam Hussein, "Why Did Jund al-Aqsa Join Nusra Front in Taking Out 'Moderate' Rebels in Idlib?" *The Huffington Post*, June 11, 2014. (http://www.huffingtonpost.co.uk/tam-hussein/nusra-front_b_6112790.html)

158. "Syrian insurgent group says loyal to former al Qaeda branch: statement," *Reuters*, October 9, 2016. (<http://www.reuters.com/article/us-mideast-crisis-syria-qaeda-idUSKCN1290Q1>)

159. "اتفاق لحل الخلاف بين (أحرار الشام) و(جند الأقصى)" (Agreement to Solve Disagreement Between Ahrar al-Sham and Jund al-Aqsa)," *All4Syria*, October 11, 2016. (<http://all4syria.info/Archive/352711>)

160. Elijah Magnier, "التدخل الروسي منع قيام «إمارة إسلامية» في سورية" (Russian Intervention Prevented the Establishment of an Islamic Emirate in Syria and the Jihadis Expand Their Influence Under New Alliance)," *al-Rai* (Kuwait), October 11, 2016. (<http://www.alraimedia.com/ar/article/special-reports/2016/10/11/714002/nr/syria>)

Ibrahim 'Isa al-Bakr

When the U.S. sanctioned the 'Abd al-Salam brothers, it also designated a Qatari national named Ibrahim 'Isa al-Bakr, alternatively known as Abu Khalil. The U.S. accused him of collecting funds for al-Qaeda and the Taliban, "serv[ing] as a link between Gulf-based al-Qaida financiers and Afghanistan."¹⁶¹ His case was allegedly mishandled by Qatar numerous times.

“The U.S. seemed to hint that Bakr also provided material support to the Nusra Front.”

The Nusra Angle

Although it did not say so explicitly in its Treasury designation, the U.S. seemed to hint that Bakr also provided material support to the Nusra Front, stating that he worked in 2012 with purported Nusra financier 'Abd al-Malik 'Abd al-Salam and associates in Lebanon “to procure and transport weapons and other equipment to Syria” with the help of an al-Qaeda associate based in Syria.¹⁶² This interpretation is supported by court coverage in the Lebanese press. According to the pro-Western Lebanese paper *al-Mustaqbal*, 'Abd al-Malik acknowledged receiving \$50,000 from Bakr for delivery to al-Qaeda's “Daoud the Iranian” – an apparent reference to Muhsin al-Fadhli – though he later recanted saying so.¹⁶³ 'Abd al-Malik also reportedly admitted to

entering Lebanon from Syria and receiving from Bakr roughly 15,000 euros, 5,000 Qatari riyals, and Syrian, American, and Malaysian currency for fighters and their families, though he later denied these remarks, too.¹⁶⁴

Similarly, before Bakr was sanctioned, the pro-Western Lebanese newspaper *al-Joumhouriya* accused him of ties to 'Abd al-Malik and Shadi al-Mawlawi. The latter was convicted in Lebanon of terror finance and membership in Nusra.¹⁶⁵ The paper reported that a Qatari national alternately referred to as Ibrahim, al-Bakr, and Abu Khalil met the two other men on April 27, 2012 in Beirut.¹⁶⁶ It said Mawlawi admitted receiving money from the Qatari national to buy and send weapons into Syria, and that Bakr and 'Abd al-Malik tasked him with recruiting others and moving funds and ammunition into Syria.¹⁶⁷

Legal Impunity

The Treasury Department's description of Bakr's case is loaded with implicit criticism of Qatari policies. It states that he was jailed there in the early 2000s while fundraising for terrorists but was “subsequently released

164. ترك ثروة طائلة والتحق بـ «جماعة الدعوة»، (Leaving a Large Fortune, He Joined “Jamaat al-Da'awa”), *al-Mustaqbal* (Lebanon), January 25, 2014. (<http://www.almustaqbal.com/v4/Article.aspx?Type=np&Articleid=603284>)

165. الإعدام لـ9 فارين بينهم المولوي بجرم الانتماء الى «جبهة النصرة»، (Execution for 9 Escapees, Including al-Mawlawi, For Crime of Belonging to Jabhat al-Nusra), *al-Hayat* (UK), March 28, 2014. (<http://www.alhayat.com/m/story/1436906#sthash.fD76rTRc.dpbs>); أحكام على أردني وقطري ولبناني تراوح بين الإعدام والسجن (Sentences Against Jordanian, Qatari and Lebanese Range Between Execution and Imprisonment), *al-Hayat* (UK), June 7, 2014. (<http://www.alhayat.com/Articles/2821864/-أحكام-على-أردني-وقطري-ولبناني-تراوح-بين-الإعدام-والسجن>); لهذه الأسباب استدعت النيابة العامة، (These are the Reasons Why the Prosecutor Summoned al-Mawlawi), *al-Joumhouriya* (Lebanon), March 16, 2013. (<http://www.aljoumhouria.com/news/index/61579>). The *Joumhouriya* article in this citation was brought to the author's attention by a representative of the United Arab Emirates.

166. Ibid.

167. Ibid.

161. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

162. Ibid.

163. ترك ثروة طائلة والتحق بـ «جماعة الدعوة»، (Leaving a Large Fortune, He Joined “Jamaat al-Da'awa”), *al-Mustaqbal* (Lebanon), January 25, 2014. (<http://www.almustaqbal.com/v4/Article.aspx?Type=np&Articleid=603284>); U.S. Department of State, Rewards for Justice, “Muhsin al-Fadhli,” accessed August 12, 2016. (https://www.rewardsforjustice.net/english/muhsin_al_fadhli.html)

from prison after he promised not to conduct terrorist activity in Qatar.”¹⁶⁸ Yet by early 2006, the U.S. says he played a “key role” in a plot to attack U.S. bases and troops in Qatar.¹⁶⁹ Documents attributed to Alkarama say Bakr was in Qatari custody without being charged as of April 2004, and detained again by Qatar in 2006 before being freed without trial later that year.¹⁷⁰

Despite this, the U.S. reports that he was somehow able to travel to Pakistani Waziristan in 2012, a decade after the UN says he couriered tens of thousands of dollars from a Gulf-based al-Qaeda operative to “a Pakistan based facilitator.”¹⁷¹ It is unclear whether Bakr has returned to Qatar since 2012, but there is also no visible proof that Doha has pressed charges against him, even *in absentia*.

To put Bakr’s legal impunity in perspective, it is worth noting that Saudi Arabia detained another Qatari at about the same time who was similarly accused of playing a key role in a plot to attack U.S. targets in Qatar.¹⁷² Whereas

Qatar evidently set Bakr free for a second time, Riyadh sentenced the other Qatari to thirty years in jail after convicting him on charges such as money laundering.¹⁷³

Ka’bi and Kawari

The Treasury Department imposed counterterrorism sanctions in August 2015 on two Qatari nationals, Sa’d bin Sa’d al-Ka’bi and ‘Abd al-Latif bin ‘Abdallah al-Kawari.¹⁷⁴ It called the two men “major facilitators of the al-Nusra Front and al-Qaida,” but specific ties to Nusra were only laid out by the U.S. against Ka’bi, not Kawari.¹⁷⁵ Even if Kawari was not designated for funding Nusra, it seems that U.S. officials do believe he provided financial facilitation for the group: A senior administration official told the press that Kawari and Ka’bi were both involved with a fundraising network in Qatar called Madad Ahl al-Sham (MAS).¹⁷⁶ While MAS provided in-kind humanitarian aid, the U.S. official reportedly asserted that MAS also used social

168. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>)

169. Ibid.

170. Arab Committee for Human Rights, “About Arbitrary Detention in Qatar,” April 2004. (<http://anhri.net/mena/achr/pr040426.shtml>); “Qatar: Universal Periodic Review,” *Alkarama*, September 1, 2009, page 4. (<http://en.alkarama.org/reports/1300-qatar-upr-alkarama-submission-to-the-upr>)

171. U.S. Department of the Treasury, Press Release, “Treasury Designates Twelve Foreign Terrorist Fighter Facilitators,” September 24, 2014. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2651.aspx>); UN ISIL (Daesh) & Al-Qaida Sanctions Committee, “Ibrahim ‘Isa Hajji Muhammad al-Bakr,” January 23, 2015. (https://www.un.org/sc/suborg/en/sanctions/1267/aq_sanctions_list/summaries/individual/ibrahim-%E2%80%98isa-hajji-muhammad-al-bakr)

172. Muhammad al-Sulami, “41 go on trial for Plotting Attack on US Forces in Qatar,” *Arab News* (Saudi Arabia), September 18, 2011. (<http://www.arabnews.com/node/391392>); “Death penalty demanded for Al-Qa’idah leaders on trial in Saudi Arabia,” *BBC Monitoring Middle East*, from Saudi Gazette, September 19, 2011. (Accessed via Nexis)

173. المحكمة الجزائية تصدر أحكاماً تقضي بإدانة 13 متهماً من أصل 41 متهماً، “المحكمة الجزائية تصدر أحكاماً تقضي بإدانة 13 متهماً من أصل 41 متهماً واحدة (Criminal Court Issues Sentences Judging Guilty 13 Suspects out of 41 Suspects Who Participated in a Single Cell),” *Saudi Press Agency*, October 21, 2014. (<http://www.spa.gov.sa/details.php?id=1286625>); المحكمة الجزائية تصدر أحكاماً تقضي بإدانة 13 متهماً من أصل 41 متهماً اشتروا في خلية واحدة /إضافة ثانية (Criminal Court Issues Sentences Judging Guilty 13 Suspects out of 41 Suspects Who Participated in a Single Cell/ second addendum),” *Saudi Press Agency*, October 21, 2014. (<http://www.spa.gov.sa/details.php?id=1286627>)

174. The following chapter is adapted from a web article that previewed some of this report. See David Andrew Weinberg, “Analysis: Qatar still negligent on terror finance,” *FDD’s Long War Journal*, August 19, 2015. (<http://www.longwarjournal.org/archives/2015/08/analysis-qatar-still-negligent-on-terror-finance.php>); U.S. Department of the Treasury, Press Release, “Treasury Designates Financial Supporters of Al-Qaida and Al-Nusra Front,” August 5, 2015. (<https://www.treasury.gov/press-center/press-releases/Pages/jl0143.aspx>)

175. Ibid.

176. Taimur Khan, “US Names Two Qatari Nationals as Financiers of Terrorism,” *The National* (UAE), August 6, 2015. (<http://www.thenational.ae/world/americas/us-names-two-qatari-nationals-as-financiers-of-terrorism>)

media to raise “significant” funds for Nusra.¹⁷⁷ The official also alleged that Kawari focused even more on fundraising from Qatari donors for core al-Qaeda leaders in South Asia.¹⁷⁸

Media Warnings about MAS

In December 2013, Joby Warrick of *The Washington Post* reported that a Qatari campaign called “Madid [sic] Ahl al-Sham” had been “cited by Jabhat al-Nusra in August as one of the preferred conduits for donations intended for the group.” According to Warrick, “Jabhat al-Nusra’s endorsement of the Qatari charity, announced in a pair of Twitter postings, was promptly reposted by the charity on its own Twitter page.”¹⁷⁹ Yet neither al-Qaeda’s reported praise for the campaign that summer nor the *Post’s* allegation in December prompted Qatar to take timely action, even though the newspaper repeated it in a second story days later that was republished inside the GCC by the Dubai-based *Gulf News*.¹⁸⁰

Over half a year later, CNN anchor Erin Burnett traveled to Qatar to investigate, contacting Ka’bi by phone

through a translator.¹⁸¹ Ka’bi denied her observation that his WhatsApp profile called for donations equivalent to \$1,500 to arm, feed, and treat fighters in Syria.¹⁸² Burnett also asked him why his Twitter account showed an image of planes hitting the World Trade Center on 9/11, which he purportedly dismissed as insignificant because those images are widely available online.¹⁸³



Alleged flier soliciting donations to MAS to equip and support fighters in Syria for just over \$1,500.¹⁸⁴

177. Ibid.

178. Ibid.

179. Joby Warrick, “Syrian conflict said to fuel sectarian tensions in Persian Gulf,” *The Washington Post*, December 18, 2013. (https://www.washingtonpost.com/world/national-security/syrian-conflict-said-to-fuel-sectarian-tensions-in-persian-gulf/2013/12/18/e160ad82-6831-11e3-8b5b-a77187b716a3_story.html)

180. Joby Warrick and Tik Root, “Islamic charity officials gave millions to al-Qaeda, U.S. says,” *The Washington Post*, December 22, 2013. (https://www.washingtonpost.com/world/national-security/islamic-charity-officials-gave-millions-to-al-qaeda-us-says/2013/12/22/e0c53ad6-69b8-11e3-a0b9-249bbb34602c_story.html);

Joby Warrick and Tik Root, “Qatar-linked charities ‘gave millions to Al Qaida’ - US,” *Gulf News* (UAE), December 23, 2013. (<http://gulfnews.com/news/gulf/qatar/qatar-linked-charities-gave-millions-to-al-qaeda-us-1.1270010>)

181. Erin Burnett Out Front, “Are Terrorists Raising Money in Qatar?” *CNN*, Erin Burnett Out Front, June 18, 2014, 3:01-3:51. (<http://www.cnn.com/videos/us/2014/06/18/erin-dnt-qatar-terror-fundraiser.cnn>)

182. Ibid., 3:01-3:51.

183. Ibid., 3:24-3:36.

184. Blurring added. Ibid., minute 2:53; @suotalfajer, “حملة، #ممدد_أهل_الشام_في_قطر_حماء_القائمون_عليها_شباب_قطريين @mdd_sham #مدد أهل الشام في قطر حماة القائمون عليها شباب قطريين (The #Madad_Ahl_Al-Sham Campaign in #Qatar is being protected by those who are carrying in out, Qatari Youths Whose Hands are Pure, We Honor Them and God Honors Them),” *Twitter*, August 13, 2013, accessed December 23, 2015. (<https://twitter.com/suotalfajer/status/367339021833228288>)

Qatar's Halfhearted Response

The State Department indicated in its 2014 Country Reports on Terrorism that “Qatari authorities shut down ... the Madad Ahl al-Sham online fundraising campaign,” which was “suspected of sending funds to violent extremist elements in Syria.”¹⁸⁵ In February 2015, *The Wall Street Journal* similarly reported that U.S. and Qatari officials said Doha had “shut a social-media website the US believed was used in raising money for al-Qaeda-linked militants in Syria.”¹⁸⁶ Qatar’s ambassador to France later confirmed that his government shut down MAS in 2014 because it was used to finance “extremist factions in Syria.”¹⁸⁷

Although Doha ultimately took action in this case, it waited nearly a year to shut MAS down after the campaign’s reported praise from the Nusra Front in 2013. Two years after that first date, the U.S. sanctioned Ka’bi and Kawari while noting that Qatar had not arrested either individual.¹⁸⁸ And Qatar still did not impose a travel ban or asset freeze on the men until it was legally obligated to do so when the UN also put sanctions on them. Those local restrictions

were not revealed until the State Department reported them in June 2016, nearly three years after the first worrisome signs about the group. However, the State Department’s report did not address whether Ka’bi and Kawari have since been detained.¹⁸⁹ Nor is there any visible evidence they have been charged by Qatar, even though the UN has called both of them “Qatar-based.”¹⁹⁰

Ka’bi and Kawari’s Roles

When it sanctioned the men in 2015, the U.S. Treasury Department declared that Ka’bi gave support to the Nusra Front since 2012. It also asserted that he set up donation campaigns in Qatar in response to a fundraising request from an al-Qaeda associate for weapons and food. Further, it alleged that he was involved in facilitating a ransom payment for al-Qaeda’s Syrian branch.¹⁹¹ A senior administration official reportedly “refused to answer” whether Qatar’s government itself helped finance any such ransoms.¹⁹²

185. U.S. Department of State, “Chapter 2: Middle East and North Africa,” *Country Reports on Terrorism 2014*, June 2015, page 206. (<http://www.state.gov/documents/organization/239631.pdf>)

186. Jay Solomon and Nour Malas, “Qatar’s Ties to Militants Strain Alliance,” *The Wall Street Journal*, February 23, 2015. (<http://www.wsj.com/articles/qatars-ties-to-militants-strain-alliance-1424748601?alg=y>)

187. “L’ambassadeur du Qatar en France, ‘Les musulmans sont les premières victimes de Daech’ (The ambassador of Qatar in France, “Muslims are the first victims of Daesh”),” *Le Journal Du Dimanche* (France), November 29, 2015. (<http://www.lejdd.fr/International/Moyen-Orient/L-ambassadeur-du-Qatar-en-France-Les-musulmans-sont-les-premieres-victimes-de-Daech-761833>)

188. Taimur Khan, “US names two Qatari nationals as financiers of terrorism,” *The National* (UAE), August 6, 2015. (<http://www.thenational.ae/world/americas/us-names-two-qatari-nationals-as-financiers-of-terrorism>)

189. U.S. Department of State, “Chapter 2. Country Reports: Middle East and North Africa Overview,” *Country Reports on Terrorism 2015*, June 2, 2016. (<http://www.state.gov/j/ct/rls/crt/2015/257517.htm>)

190. UN ISIL (Da’esh) & Al-Qaida Sanctions Committee, “QDi.382 Sa’d bin Sa’d Muhammad Shariyan al-Ka’bi,” September 21, 2015. (https://www.un.org/sc/suborg/en/sanctions/1267/aq_sanctions_list/summaries/individual/sa%27d-bin-sa%27d-muhammad-shariyan-al-ka%27bi); UN ISIL (Da’esh) & Al-Qaida Sanctions Committee, “QDi.380 Abd al-Latif bin Abdallah Salih Muhammad al-Kawari,” September 21, 2015. (https://www.un.org/sc/suborg/en/sanctions/1267/aq_sanctions_list/summaries/individual/abd-al-latif-bin-abdallah-salih-muhammad-al)

191. U.S. Department of the Treasury, Press Release, “Treasury Designates Financial Supporters of Al-Qaida and Al-Nusra Front,” August 5, 2015. (<https://www.treasury.gov/press-center/press-releases/Pages/jl0143.aspx>)

192. Muna Shikaki, “U.S. targets alleged Qatari militant backers,” *al-Arabiya* (UAE), August 5, 2015. (<http://english.alarabiya.net/en/News/middle-east/2015/08/05/U-S-targets-alleged-Qatari-financiers-of-Al-Nusra-and-Al-Qaeda.html>)



Sa'd bin Sa'd al-Ka'bi
according to CNN¹⁹⁵

Ka'bi's alleged accomplice, 'Abd al-Latif al-Kawari, was called an al-Qaeda security official by the U.S. and was accused of facilitating travel for a courier to bring the group tens of thousands of dollars in 2012. It asserted that Kawari had worked with Ibrahim Bakr and al-Qaeda's Hassan Ghul about a decade earlier to fund al-Qaeda in Pakistan, and that Kawari arranged a "fraudulent passport" for Ghul to visit Qatar with them.¹⁹⁴ Ghul was no low-level operative; he later became Osama bin Laden's Iraq envoy and eventually gave up information that helped the U.S. take out bin Laden.¹⁹⁵ An individual with Kawari's first, middle, and last name shows up on a purported list of Qatari prisoners held without charges in 2004.¹⁹⁶ The U.S. says he received a new Qatari passport in 2007.¹⁹⁷

193. Erin Burnett Out Front, "Are Terrorists Raising Money in Qatar?" *CNN*, Erin Burnett Out Front, June 18, 2014, 3:14. (<http://www.cnn.com/videos/us/2014/06/18/erin-dnt-qatar-terror-fundraiser.cnn>)

194. U.S. Department of the Treasury, Press Release, "Treasury Designates Financial Supporters of Al-Qaida and Al-Nusrah Front," August 5, 2015. (<https://www.treasury.gov/press-center/press-releases/Pages/jl0143.aspx>)

195. Bill Roggio, "Senior al Qaeda leader and former US detainee killed in drone strike in 2012," *FDD's Long War Journal*, October 17, 2013. (http://www.longwarjournal.org/archives/2013/10/senior_al_qaeda_lead_11.php)

196. Arabic Network for Human Rights Information, "حول الاعتقال التعسفي في قطر (Regarding Arbitrary Detention in Qatar)," April 2004. (<http://www.anhri.net/mena/achr/pr040426.shtml>)

197. U.S. Department of the Treasury, "Counter Terrorism Designations, Specially Designated Nationals List Update," August 5, 2015. (<https://www.treasury.gov/resource-center/sanctions/OFAC-Enforcement/Pages/20150805.aspx>)

Ka'bi played a pivotal role in MAS according to several news reports.¹⁹⁸ Also, his name and phone number appear to be included on every flyer attributed to the campaign, typically as the first name listed.¹⁹⁹ Social media posts and some flyers called him MAS's "supervisor."²⁰⁰

Supporters and coordinators of MAS also described 'Abd al-Latif al-Kawari as a point of contact for the campaign as far back as 2013, listing local phone numbers for him and indicating that he was helping Ka'bi supervise it.²⁰¹ Given Kawari's alleged record as a longstanding al-Qaeda official and reported past detention without

198. Erin Burnett Out Front, "Are Terrorists Raising Money in Qatar?" *CNN*, Erin Burnett Out Front, June 18, 2014, 2:34-3:09. (<http://www.cnn.com/videos/us/2014/06/18/erin-dnt-qatar-terror-fundraiser.cnn>); سي إن إن: ملايين قطر في جيوب منظمات إرهابية" (CNN: Qatari Millions are in the Pockets of Terror Organizations)," *al-Arab* (UK), June 21, 2014. (<http://www.alarab.co.uk/?id=25852>); Taimur Khan, "US names two Qatari nationals as financiers of terrorism," *The National* (UAE), August 6, 2015. (<http://www.thenational.ae/world/americas/us-names-two-qatari-nationals-as-financiers-of-terrorism>)

199. David Andrew Weinberg, "Analysis: Qatar still negligent on terror finance," *FDD's Long War Journal*, August 19, 2015. (<http://www.longwarjournal.org/archives/2015/08/analysis-qatar-still-negligent-on-terror-finance.php>)

200. @mohamed1234321, "جبهة النصر يا اهل قطر من اراد دعم المجاهدين الصادقين فعليه بحملة مدد اهل الشام تحت اشراف سعد الكعبي رتويت يا احبه (Nusra Front: Oh, People of Qatar, Whoever Wants to Support the Righteous Mujahidin Must Join the Support Campaign of Saad al-Kaabi. Retweet, My Dears)," *Twitter*, June 12, 2013, accessed December 23, 2015. (<https://twitter.com/mohamed1234321/status/344920951613431808>); @ylaaaf_tahani, "حملة مدد أهل الشام," *Twitter*, December 20, 2013, accessed December 23, 2015. (https://twitter.com/ylaaaf_tahani/status/414082123838914560); Topsy search engine, "اشراف سعد الكعبي (The supervising of Saad al-Kaabi)," accessed August 7, 2015. (<http://www.defenddemocracy.org/screenshots-from-topsy.com-accessed-august-7-2015>); Topsy search engine, "الشرف سعد الكعبي (The supervision of Saad al-Kaabi)," accessed August 7, 2015. (<http://www.defenddemocracy.org/screenshots-from-topsy.com-accessed-august-7-2015-2>)

201. David Andrew Weinberg, "Analysis: Qatar still negligent on terror finance," *FDD's Long War Journal*, August 19, 2015. (<http://www.longwarjournal.org/archives/2015/08/analysis-qatar-still-negligent-on-terror-finance.php>)

charges in Qatar, local authorities should have been on high alert when the postings in 2013 indicated that he was helping to run the campaign.

Broader Failures of Oversight

Madad Ahl al-Sham was at one point arguably the most visible fundraising group dedicated to Syrian relief in Qatar. A spokesperson told the press that MAS involved over 50 Qatari youths gathering supplies and donations for Syria.²⁰² The campaign apparently stated that efforts supervised by Ka'bi raised over 5 million Qatari riyals in 2013 alone (roughly \$1.4 million).²⁰³ The Qatari paper *al-Watan* reported in 2013 that MAS's media coordinator said MAS was collecting in-kind donations "under the umbrella" of the Qatar Centre for Voluntary Work and sending the donations by means of the Centre, which is listed on Facebook as a state-launched "Government Organization."²⁰⁴

202. «30» قافلة مساعدات من «العمل التطوعي» للاجئين السوريين” (30 Aid Convoys from “Voluntary Work” to Syrian Refugees), *al-Watan* (Qatar), March 19, 2013. (<http://www.al-watan.com/viewnews.aspx?n=7C3B4EE5-4841-41D0-AF6F-96725967BD31&d=20130319>)

203. Erin Burnett Out Front, “Are Terrorists Raising Money in Qatar?” *CNN*, Erin Burnett Out Front, June 18, 2014, 3:40-3:51. (<http://www.cnn.com/videos/us/2014/06/18/erin-dnt-qatar-terror-fundraiser.cnn>); Topsy search engine, “twitter.com/mdd_sham/status/346266319785689088,” accessed August 7, 2015. (<http://www.defenddemocracy.org/screenshots-from-topsy.com-accessed-august-7-2015-5>)

204. «30» قافلة مساعدات من «العمل التطوعي» للاجئين السوريين” (30 Aid Convoys from “Voluntary Work” to Syrian Refugees), *al-Watan* (Qatar), March 19, 2013. (<http://www.al-watan.com/viewnews.aspx?n=7C3B4EE5-4841-41D0-AF6F-96725967BD31&d=20130319>); Qatar Center for Voluntary Work, *Facebook*, accessed July 25, 2016. (<https://www.facebook.com/qcfva>) and (https://www.facebook.com/qcfva/about/?entry_point=page_nav_about_item&tab=page_info); See also: Erin Burnett Out Front, “Are Terrorists Raising Money in Qatar?” *CNN*, Erin Burnett Out Front, June 18, 2014, 3:50-4:14. (<http://www.cnn.com/videos/us/2014/06/18/erin-dnt-qatar-terror-fundraiser.cnn>)

CNN's Burnett reported that the Centre was “supervised by the Qatari government’s Ministry of Culture,” whose minister she said declined *CNN*'s interview request.²⁰⁵ A 2013 article on the ministry’s website highlighted in-kind aid sent to Syria by the Volunteer Centre, which stated that aid collection efforts there were carried out “with participation of the volunteers from ‘Madad Ahl al-Sham.’”²⁰⁶

Madad Ahl al-Sham also received public endorsements from well-known extremists, including long before the network was shut down. Promoters included former Guantanamo detainees,²⁰⁷ the U.S.- and UN-sanctioned Qatari national Khalifa al-Subaiy,²⁰⁸ and the Syria-based

205. Erin Burnett Out Front, “Are Terrorists Raising Money in Qatar?” *CNN*, Erin Burnett Out Front, June 18, 2014, 3:50-4:14. (<http://www.cnn.com/videos/us/2014/06/18/erin-dnt-qatar-terror-fundraiser.cnn>)

206. نقل الدفعات السادسة والسابعة والثامنة من المساعدات” (Sixth, Seventh and Eight Shipments of Aid Transferred),” *Qatar Ministry of Culture, Arts, and Heritage website*, April 3, 2013, archived August 22, 2015. (<http://web.archive.org/web/20150822184849/http://www.moc.gov.qa/Arabic/news/Pages/نقل-الدفعات-السادسة-والسابعة-والثامنة-من-المساعدات.aspx>)

207. @jarallahalmarri, “التذكير ب الحملة: سعد الكعبي” للتذكير ب الحملة: سعد الكعبي 0097466530050 عبداللطيف الكواري 0097455858529 #حملة مدد_أهل الشام بالأموال في القصير (A Reminder of Saad al-Kaabi’s Campaign 0097455858529 Abdullatif Al-Kuwari 0097466530050 #Campagn_to_Support_People_of_Syria_With_Money_in_Al-Qasir),” *Twitter*, May 30, 2013, accessed December 23, 2015. (<https://twitter.com/jarallahalmarri/status/340084358222340096>); @WaleedGaj2002, “#حملة مدد_أهل الشام بالأموال في القصير تحت إشراف الأخ سعد الكعبي 55858529 والأخ عبداللطيف الكواري 66530050 @Saadsaadalkabi 66530050 كونوا عوناً لهم (#Campagn_to_Support_People_of_Syria_With_Money_in_Al-Qasir Under the Auspices of the Brother Saad al-Kaabi 55858529 and the Brother Abdullatif al-Kuwari 66530050 @Saadsaadalkabi Be a Helper Unto Them),” *Twitter*, May 29, 2013, accessed December 24, 2015. (<https://twitter.com/WaleedGaj2002/status/339847141725982720>)

208. “Use of Social Media by Terrorist Fundraisers & Financiers,” *The Camstoll Group* “Use of Social Media by Terrorist Fundraisers & Financiers,” April 2016, pages 9-10. (<https://www.camstoll.com/wp-content/uploads/2016/04/Social-Media-Report-4.22.16.pdf>)

jihadi cleric Abdullah al-Muhaysini.²⁰⁹ For some time, Muhaysini publicly fundraised for Syrian jihadists using phone numbers and currencies from Gulf states, including Qatar,²¹⁰ and he recently praised a donor from Qatar for helping pay for rockets in Aleppo.²¹¹ He was sanctioned by the U.S. in November 2016 on charges of raising millions of dollars for Nusra, serving as an accepted member of its “inner leadership circle,” and recruiting child soldiers.²¹²

Ka’bi and the MAS campaign were visited in Qatar and praised on camera by Wagdy Ghoneim, who left the U.S. in 2005 under suspicion of terrorist fundraising, which he denied.²¹³ According to Washington, Ka’bi

received funding to support Nusra from the Kuwaiti cleric Hamid Hamad al-Ali, who reportedly visited Qatar in June 2013 to endorse MAS and is now under U.S. and UN sanctions.²¹⁴ While Assistant Treasury Secretary Daniel Glaser revealed in October 2016 that Qatar has finally pressed charges against some unnamed terror financiers, there appears to be zero indication that Ka’bi or Kawari are among those charged.



Screenshot from YouTube video uploaded in June 2013 that appears to show, from left to right: Sa’d bin Sa’d al-Ka’bi, Wagdy Ghoneim, and two other individuals.²¹⁵

209. @mheisny, “من الحملات المباركة .. في الشام حملة مدد من أهلنا في قطر .. تابعوها وانشروها نفع الله بها @Saadsaadalkabi (One of the Blessed Campaigns.. in Sham Aid from Our Kinsfolk in Qatar.. Follow it and Spread it God Will Do Good Through it @Saadsaadalkabi),” *Twitter*, November 3, 2013, accessed August 7, 2015. (<http://www.defenddemocracy.org/screenshot-from-twitter.com-accessed-august-7-2015>)

210. Thomas Joscelyn, “US Treasury designates Saudi jihadist cleric, three others in Syria,” *FDD’s Long War Journal*, November 10, 2016. (<http://www.longwarjournal.org/archives/2016/11/us-treasury-designates-saudi-jihadist-cleric-three-others-in-syria.php>)

211. @ThomasJoscelyn, “25. Muhaysini thanks businessmen (in Syria, Qatar, Kuwait, elsewhere) for providing the 100 “Elephant Rockets” fired during his video;,” *Twitter*, October 28, 2016. (<https://twitter.com/thomasjoscelyn/status/792107748448210949>)

212. U.S. Department of the Treasury, Press Release “Treasury Designates Key Al-Nusra Front Leaders,” November 10, 2016. (<https://www.treasury.gov/press-center/press-releases/Pages/jl0605.aspx>)

213. Rone Tempest, “In Terror Fight, Imams Ousted over Visa Law,” *Los Angeles Times*, June 24, 2005. <http://articles.latimes.com/2005/jun/24/local/me-visa24>; (Wagdi Ghoneim, “الشيخ الدكتور وجدي غنيم - ترقية لحملة مدد أهل الشام (Doctor Sheikh Wagdi Ghoneim - Commendation for the Madad Ahl al-Sham Campaign),” *YouTube*, February 10, 2013, accessed November 22, 2016. (<https://www.youtube.com/watch?v=SRJk5uQHO5U>); “الشيخ الدكتور وجدي غنيم ~ وجدي غنيم, “الشيخ الدكتور وجدي غنيم ~ كلمتي لحملة مدد أهل الشام (Doctor Sheikh Wagdi Ghoneim - My Speech For the Campaign to Help the People of al-Sham),” *YouTube*, June 2, 2013, accessed August 12, 2015. (<https://www.youtube.com/watch?v=IncUorGGziI&feature=youtu.be&a>)

214. U.S. Department of the Treasury, Press Release, “Treasury Designates Financial Supporters of Al-Qaida and Al-Nusra Front,” August 5, 2015. (<https://www.treasury.gov/press-center/press-releases/Pages/jl0143.aspx>); Rajiv Chandrasekaran, “Qatar’s friends-with-everyone approach rankles some of its Persian Gulf neighbors,” *The Washington Post*, October 4, 2014. (https://www.washingtonpost.com/world/national-security/qatars-friends-with-everyone-approach-rankles-some-of-its-persian-gulf-neighbors/2014/10/04/b89977f8-4a7b-11e4-b72e-d60a9229cc10_story.html); United Nations, “Consolidated United Nations Security Council Sanctions List,” generated on November 29, 2016, accessed November 29, 2016. (<https://scsanctions.un.org/consolidated/>)

215. “الشيخ الدكتور وجدي غنيم ~ كلمتي لحملة مدد أهل الشام (Doctor Sheikh Wagdi Ghoneim - My Speech For the Campaign to Help the People of al-Sham),” *YouTube*, June 2, 2013, accessed August 12, 2015. (<https://www.youtube.com/watch?v=IncUorGGziI&feature=youtu.be&a>)

Conclusion

For too long, Qatar’s record at tackling terror finance has been defined by inexcusable negligence. In the six cases documented here, Qatar’s visible enforcement record was glaringly absent, undermining international security by appearing to let acts of terror finance go unpunished. While Qatar has finally now charged several unnamed terror financiers, it does not appear to have convicted any of them yet. And there is no proof Qatar has even pressed charges, in person or *in absentia*, against any of the five designated individuals with purported Nusra ties who were profiled in this report and are still believed to be alive: Ashraf ‘Abd al-Salam, ‘Abd al-Malik ‘Abd al-Salam, Ibrahim al-Bakr, Sa’d al-Ka’bi, and ‘Abd al-Latif al-Kawari.

Such concerns are further bolstered by the result of a Freedom of Information Act (FOIA) request filed for the purposes of this report. Although the U.S. government has received thousands of Mutual Legal Assistance (MLA) requests since 2012,²¹⁶ a Justice Department official indicated in response to FDD’s FOIA query that Qatar filed only one Mutual Legal Assistance request since 2012 through December 2016, and the one request did not pertain to terrorism or terrorist financing.²¹⁷ Such requests are the primary means by which foreign states formally request U.S. government evidence for prosecutions.²¹⁸ They serve as an important metric in deciphering whether Qatar has undertaken serious efforts to prosecute citizens or

residents subjected to U.S. counterterrorism sanctions since Emir Tamim came to power.

“Qatar filed only one Mutual Legal Assistance request since 2012 through December 2016, and the one request did not pertain to terrorism or terrorist financing.”

Qatar evidently remains a permissive jurisdiction for certain kinds of terror finance and for at least some its practitioners, as Treasury’s then-Under Secretary Cohen exposed in 2014 and his acting successor, Adam Szubin, and the State Department confirmed in 2016.²¹⁹ Rather than comprehensively addressing this challenge, Qatar has gotten by with half measures and handled the fallout like a public relations nuisance, paying spin doctors and lobbyists to press its interests in Washington.²²⁰ The tiny emirate increased its 2015 spending on U.S. foreign agents to \$3.34 million, a tenfold increase compared to 2013.²²¹ Qatar now

²¹⁶ U.S. Department of Justice, Criminal Division, “Performance Budget – FY 2017 President’s Budget,” page 23. (<https://www.justice.gov/jmd/file/820926/download>)

²¹⁷ Correspondence with U.S. Justice Department official, December 15 and 16, 2016.

²¹⁸ U.S. Department of Justice, Criminal Division, “Performance Budget – FY 2017 President’s Budget,” page 22. (<https://www.justice.gov/jmd/file/820926/download>); T. Markus Funk, “Mutual Legal Assistance Treaties and Letters Rogatory: A Guide for Judges” *Federal Judicial Center*, 2014. ([http://www.fjc.gov/public/pdf.nsf/lookup/mlat-lr-guide-funk-fjc-2014.pdf/\\$file/mlat-lr-guide-funk-fjc-2014.pdf](http://www.fjc.gov/public/pdf.nsf/lookup/mlat-lr-guide-funk-fjc-2014.pdf/$file/mlat-lr-guide-funk-fjc-2014.pdf))

²¹⁹ David S. Cohen, “Attacking ISIL’s Financial Foundation,” *Remarks at the Carnegie Endowment for International Peace*, October 23, 2014. (Q&A Transcript provided by CQ Transcripts, accessed via Nexis); U.S. Department of the Treasury, Press Release, “Remarks of Under Secretary for Terrorism and Financial Intelligence David Cohen before the Center for a New American Security on ‘Confronting New Threats in Terrorist Financing,’” March 4, 2014. (<http://www.treasury.gov/press-center/press-releases/Pages/jl2308.aspx>); Adam Szubin, “The Johns Hopkins University Paul. H. Nitze School of Advanced International Studies Holds a Discussion on Combating Terrorist Financing,” October 20, 2016. (Transcript provided by CQ Transcripts, accessed via Nexis); U.S. Department of State, “Chapter 2. Country Reports: Middle East and North Africa Overview,” *Country Reports on Terrorism 2015*, June 2, 2016. (<http://www.state.gov/j/ct/rls/crt/2015/257517.htm>)

²²⁰ Julian Pecquet, “Qatar spends big to counter charges of lax stance on terror,” *Al-Monitor*, August 29, 2016. (<http://www.al-monitor.com/pulse/originals/2016/08/qatar-quadruples-spending.html>)

²²¹ Ibid.; Julian Pecquet, “Qatar Seeks to Shed Rogue Reputation,” *Al-Monitor*, August 17, 2014. (<http://www.al-monitor.com/pulse/originals/2014/08/qatar-seeks-to-shed-rogue-reputation.html>)

seems on the verge of being rewarded, with the last administration advancing up to \$21 billion in stalled Qatari jet sales and related support, reportedly “without preconditions.”²²²

“President-elect Trump has called out the Gulf states for ‘not carrying their weight,’ and he promised on the campaign trail to ‘decimate Al Qaeda.’ But achieving this goal will be impossible without choking off the flow of funding to al-Qaeda’s most powerful branch.”

As Szubin recently noted, the Treasury Department has been “devoting a lot of attention” to addressing terror finance issues in Qatar.²²³ Yet some other American officials unfortunately downplay Qatar’s negligence on terror finance, overlooking the issue or hoping to entice Doha to take more meaningful steps sometime in the future. However, if Doha’s record was really so laudable, then U.S. officials could be a great deal more specific about Qatari achievements, identifying and tallying up specific prosecutions and convictions as more visible proof of success.

Fifteen years after 9/11, it is not too much for Washington to ask its Gulf partners to take visible legal action against a range of U.S.- and UN-designated terror financiers and to effectively block the flow of funding from their

territory to al-Qaeda and other terrorist groups. Rather, such conduct seems more like the minimum of what constitutes a genuine American ally.

President-elect Trump has called out the Gulf states for “not carrying their weight,” and he promised on the campaign trail to “decimate Al Qaeda.”²²⁴ But achieving this goal will be impossible without choking off the flow of funding to al-Qaeda’s most powerful branch. The new administration should bring to an end the unsustainable dynamic in which Qatar is identified as a permissive jurisdiction for terror finance without tangible consequences. Instead, the White House should encourage legislation empowering the president to impose relevant penalties for terror finance negligence, such as the bipartisan STORM Act of 2016 (Stop Terrorist Operational Resources and Money).²²⁵ The U.S. could further boost its leverage by shifting some personnel and equipment out of Qatar and building up an alternative Combined Air and Space Operations Center elsewhere, at least until Doha establishes a more persuasive track record of implementing these reforms. The U.S. should also step up the pace of designations against Qatar-based terrorist facilitators and be prepared to publicly push for the extradition of key individuals if Qatari authorities fail to take appropriate action.

We now have an opportunity to change a longstanding and troubling dynamic with an irresponsible U.S. ally. If Doha will not act, it is up to the U.S. to change Qatar’s calculus on terror finance.

²²². Anthony Capaccio, “Bahrain’s Lockheed F-16 Buy Said to Come with U.S. Strings,” *Bloomberg*, September 30, 2016. (<http://www.bloomberg.com/politics/articles/2016-09-30/bahrain-s-lockheed-f-16-purchase-said-to-come-with-u-s-strings>); Defense Security Cooperation Agency, “Government of Qatar – F-15QA Aircraft with Weapons and Related Support,” November 17, 2016. (http://www.dsca.mil/sites/default/files/mas/qatar_16-58.pdf)

²²³. Adam Szubin, “The Johns Hopkins University Paul H. Nitze School of Advanced International Studies Holds a Discussion on Combating Terrorist Financing,” October 20, 2016. (Transcript provided by CQ Transcripts, accessed via Nexis)

²²⁴. “Transcript of the Second Debate,” *The New York Times*, October 10, 2016. (http://www.nytimes.com/2016/10/10/us/politics/transcript-second-debate.html?_r=0); “Full Text: Donald Trump’s speech on fighting terrorism,” *Politico*, August 15, 2016. (<http://www.politico.com/story/2016/08/donald-trump-terrorism-speech-227025>)

²²⁵. David Andrew Weinberg, “Fifteen years since pivotal executive order, STORM Act could help fight terror finance,” *The Hill*, September 23, 2016. (<http://thehill.com/blogs/congress-blog/homeland-security/297342-fifteen-years-since-pivotal-executive-order-storm-act>)

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David Andrew Weinberg is a Senior Fellow at the Foundation for Defense of Democracies, where he covers the six Gulf monarchies (Saudi Arabia, Qatar, the United Arab Emirates, Kuwait, Bahrain, and Oman). His research in this area focuses particularly on energy, terrorist finance, regional security, and human rights. A large part of his research also pertains to the Gulf states' foreign policies toward such flashpoints as Syria and Iraq.

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The Foundation for Defense of Democracies is a non-profit, non-partisan policy institute dedicated exclusively to promoting pluralism, defending democratic values, and fighting the ideologies that drive terrorism. Founded shortly after the attacks of 9/11, FDD combines policy research, democracy and counterterrorism education, strategic communications, and investigative journalism in support of its mission.

FDD focuses its efforts where opinions are formed and decisions are made, providing cutting-edge research, investigative journalism and public education - transforming ideas into action and policy.

FDD holds events throughout the year, including the Leading Thinkers series, briefings on Capitol Hill, expert roundtables for public officials, diplomats and military officers, book releases, and panel discussions and debates within the policy community.

About FDD's Center on Sanctions and Illicit Finance

The Foundation for Defense of Democracies' (FDD) Center on Sanctions and Illicit Finance (CSIF) expands upon FDD's success as a leading think tank on the use of financial and economic measures in national security. The Center's purpose is to provide policy and subject matter expertise in areas of illicit finance, financial power, and economic pressure to the global policy community.

CSIF seeks to illuminate the critical intersection between the full range of illicit finance and national security, including money laundering, terrorist financing, sanctions evasion, proliferation financing, cyber crime and economic espionage, and corruption and kleptocracy. This includes understanding how America can best use and preserve its financial and economic power to promote its interests and the integrity of the financial system. The Center also examines how America's adversaries may be leveraging economic tools and power.

CSIF focuses on global illicit finance, including the financing of terrorism, weapons and nuclear proliferation, corruption, and environmental crime. It has a particular emphasis on Iran, Saudi Arabia, Kuwait, Qatar, Turkey, Russia, and other autocratic states as well as drug cartels and terrorist groups including Hamas, Hezbollah, al-Qaeda, and the Islamic State.



For more information, please visit www.defenddemocracy.org.



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